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AUG 12 2008

PUBLIC SERVICE  
COMMISSION

Ms. Stephanie L. Stumbo  
Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
Frankfort, Kentucky 40601

**Louisville Gas and  
Electric Company**  
State Regulation and Rates  
220 West Main Street  
PO Box 32010  
Louisville, Kentucky 40232  
www.eon-us.com

August 12, 2008

Lonnie E. Bellar  
Vice President  
T 502-627-4830  
F 502-217-2109  
lonnie.bellar@eon-us.com

**RE: *Application of Louisville Gas and Electric Company for an Adjustment  
of Its Electric and Gas Base Rates – Case No. 2008-00252***

Dear Ms. Stumbo:

Please find enclosed and accept for filing the original and ten (10) copies of the Response of Louisville Gas and Electric Company to the Commission Staff's First Set of Data Requests dated July 16, 2008, in the above-referenced matter.

Also, enclosed are an original and ten (10) copies of a Petition for Confidential Protection regarding certain information requested in Question No. 46.

Should you have any questions regarding the enclosed, please contact me at your convenience.

Sincerely,

Lonnie E. Bellar

cc: Parties of Record

Ms. Stephanie L. Stumbo  
August 12, 2008

Counsel of Record

Allyson K. Sturgeon, Senior Corporate Attorney – E.ON U.S. LLC  
Kendrick R. Riggs – Stoll Keenon Ogden PLLC (E.ON U.S. LLC)  
W. Duncan Crosby – Stoll Keenon Ogden PLLC (E.ON U.S. LLC)  
Robert M. Watt – Stoll Keenon Ogden PLLC (E.ON U.S. LLC)  
Dennis Howard II – Office of the Attorney General (AG)  
Lawrence W. Cook – Office of the Attorney General (AG)  
Paul D. Adams – Office of the Attorney General (AG)  
Michael L. Kurtz – Boehm, Kurtz & Lowry (KIUC)  
Lisa Kilkelly – Legal Aid Society, Inc. (ACM and POWER)  
David C. Brown – Stites and Harbison (Kroger)  
Willis L. Wilson (LFUCG)

Consultants to the Parties

Steve Seelye – The Prime Group (E.ON U.S. LLC)  
William A. Avera – FINCAP, Inc (E.ON U.S. LLC)  
John Spanos – Gannett Fleming, Inc. (E.ON U.S. LLC)  
Robert Henkes (AG)  
Michael Majoros – Snavely King Majoros O’Connor & Lee (AG)  
Glenn Watkins – Technical Associates (AG)  
Dr. J. Randall Woolridge – Smeal College of Business (AG)  
Lane Kollen, Kennedy and Associates (KIUC)

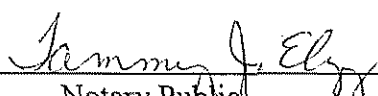
VERIFICATION

STATE OF KENTUCKY     )  
  ) SS:  
COUNTY OF JEFFERSON )

The undersigned, **Lonnie E. Bellar**, being duly sworn, deposes and says that he is the Vice President, State Regulation and Rates for Louisville Gas and Electric Company, that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

  
\_\_\_\_\_  
LONNIE E. BELLAR

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 8<sup>th</sup> day of August, 2008.

 (SEAL)  
\_\_\_\_\_  
Notary Public

My Commission Expires:  
November 9, 2010






VERIFICATION

STATE OF KENTUCKY )  
 ) SS:  
COUNTY OF JEFFERSON )

The undersigned, Caryl M. Pfeiffer, being duly sworn, deposes and says that she is the Director Corporate Fuels and By-Products, for Louisville Gas and Electric Company, that she has personal knowledge of the matters set forth in the responses for which she is identified as the witness, and the answers contained therein are true and correct to the best of her information, knowledge and belief.

  
CARYL M. PFEIFFER

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 11<sup>th</sup> day of August, 2008.

 (SEAL)  
Notary Public

My Commission Expires:

November 9, 2010







**VERIFICATION**

**STATE OF KENTUCKY     )**  
**) SS:**  
**COUNTY OF JEFFERSON )**

The undersigned, **Valerie L. Scott**, being duly sworn, deposes and says that she is the Controller, for Louisville Gas and Electric Company, that she has personal knowledge of the matters set forth in the responses for which she is identified as the witness, and the answers contained therein are true and correct to the best of her information, knowledge and belief.

*Valerie L. Scott*  
**VALERIE L. SCOTT**

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 8<sup>th</sup> day of August, 2008.

*James J. Ely* (SEAL)  
Notary Public

My Commission Expires:  
*November 9, 2010*

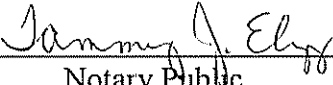
VERIFICATION

STATE OF KENTUCKY    )  
  ) SS:  
COUNTY OF JEFFERSON )

The undersigned, **Paul W. Thompson**, being duly sworn, deposes and says that he is the Senior Vice President, Energy Services for Louisville Gas and Electric Company, that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

  
\_\_\_\_\_  
**PAUL W. THOMPSON**

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 11<sup>th</sup> day of August, 2008.

 (SEAL)  
\_\_\_\_\_  
Notary Public

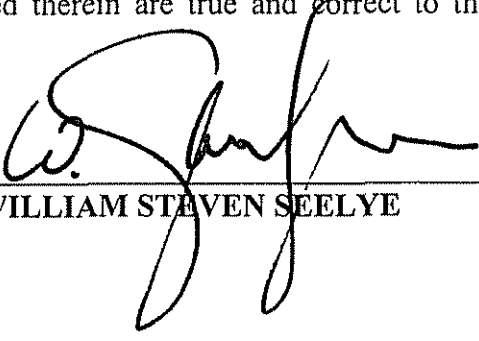
My Commission Expires:

November 9, 2010

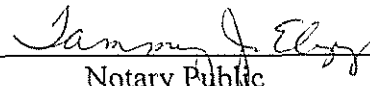
VERIFICATION

STATE OF KENTUCKY    )  
                                  ) SS:  
COUNTY OF JEFFERSON )

The undersigned, **William Steven Seelye**, being duly sworn, deposes and says that he is the Senior Consultant and Principal, for The Prime Group, LLC, that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

  
\_\_\_\_\_  
WILLIAM STEVEN SEELYE

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 8<sup>th</sup> day of August, 2008.

 (SEAL)  
\_\_\_\_\_  
Notary Public

My Commission Expires:  
November 9, 2010



**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

**In the Matter of:**

<b>APPLICATION OF LOUISVILLE GAS )</b>	
<b>AND ELECTRIC COMPANY FOR AN )</b>	<b>CASE NO.</b>
<b>ADJUSTMENT OF ITS ELECTRIC )</b>	<b>2008-00252</b>
<b>AND GAS BASE RATES )</b>	

**RESPONSE OF**  
**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**TO THE**  
**FIRST DATA REQUEST OF COMMISSION STAFF**  
**DATED JULY 16, 2008**

**FILED: August 12, 2008**



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff  
Dated July 16, 2008**

**Question No. 1**

**Responding Witness: Lonnie E. Bellar**

Q-1. Provide a copy of the current bylaws. Indicate any changes made to the bylaws since the year utilized as the test year in LG&E's last rate case.

A-1. Attached please find a copy of LG&E's current bylaws. These include changes adopted in December 2003 to Article II, Sections 1(a) and 1(c) of the bylaws, which reduced the size of the board of directors and eliminated staggered terms. These changes allowed administrative and practical efficiencies in governance procedures by permitting LG&E to operate with a smaller sized board of directors.

**BY-LAWS**  
**OF**  
**LOUISVILLE GAS AND ELECTRIC COMPANY**

**By-Laws Adopted November 7, 1956**  
**As Amended Through April 22, 1998**  
**As Amended Through June 2, 1999**  
**As Amended Through November 3, 2003**  
**As Amended Through December 16, 2003**



**BY-LAWS**

**OF**

**LOUISVILLE GAS AND ELECTRIC COMPANY**

By-Laws Adopted November 7, 1956  
As Amended Through April 22, 1998  
As Amended Through June 2, 1999  
As Amended Through November 3, 2003  
As Amended Through December 16, 2003

**ARTICLE I**

**MEETINGS OF STOCKHOLDERS**

Section 1. The Annual Meeting of the stockholders of the Company shall be held at a location in or out of Kentucky at a time and date to be fixed by the Board of Directors each year. Notice of the annual meeting shall be mailed to each stockholder entitled to notice at least ten (10) days before the Annual Meeting.

Section 2. Except as otherwise mandated by Kentucky law and except as otherwise provided in or fixed by or pursuant to the provisions of Article Fourth of the Company's Amended Articles of Incorporation relating to the rights of the holders of any class or series of stock having a preference over the Company's Common Stock as to dividends or upon liquidation to elect directors under specified circumstances, special meetings of stockholders may be called only by the President of the Company or by the Board of Directors pursuant to a resolution approved by a majority of the entire Board of Directors. For purposes of these By-Laws, the phrase "Company's Amended Articles of Incorporation" shall mean the Amended Articles of Incorporation of Louisville Gas and Electric Company as in effect on February 1, 1987, and as thereafter amended from time to time.

Section 3. A stockholder may vote in person or by proxy, filed with the Secretary of the Company before or immediately upon the convening of the meeting.

Section 4. Any action required or permitted to be taken by the stockholders of the Company at a meeting of such holders may be taken without such a meeting only if a consent in writing setting forth the action so taken shall be signed by all of the stockholders entitled to vote with respect to the subject matter thereof.

Section 5. At an annual meeting of the stockholders, only such business shall be conducted as shall have been properly brought before the meeting. To be properly brought before an annual meeting, business must be (a) specified in the notice of meeting (or any supplement thereto) given by or at the direction of the Board of Directors, (b) otherwise properly brought before the meeting by or at the direction of the Board of Directors, or (c) otherwise properly be requested to be brought before the meeting by a stockholder. For business to be

properly requested to be brought before an annual meeting by a stockholder, the stockholder must have given timely notice thereof in writing to the Secretary of the Company. To be timely, a stockholder's notice must be delivered to or mailed and received at the principal executive offices of the Company, not less than 90 days prior to the meeting; provided, however, that in the event that the date of the meeting is not publicly announced by the Company by mail, press release or otherwise more than 100 days prior to the meeting, notice by the stockholder to be timely must be delivered to the Secretary of the Company not later than the close of business on the tenth day following the day on which such announcement of the date of the meeting was communicated to stockholders. A stockholder's notice to the Secretary shall set forth as to each matter the stockholder proposes to bring before the annual meeting (a) a brief description of the business desired to be brought before the annual meeting and the reasons for conducting such business at the annual meeting, (b) the name and address, as they appear on the Company's books, of the stockholder proposing such business, (c) the class and number of shares of the Company which are beneficially owned by the stockholder, and (d) any material interest of the stockholder in such business. Notwithstanding anything in the By-Laws to the contrary, no business shall be conducted at an annual meeting except in accordance with the procedures set forth in this Section 5. The Chairman of an annual meeting shall, if the facts warrant, determine and declare to the meeting that business was not properly brought before the meeting and in accordance with the provisions of this Section 5, and if he should so determine, he shall so declare to the meeting that any such business not properly brought before the meeting shall not be transacted.

## ARTICLE II

### BOARD OF DIRECTORS

Section 1. (a) The Board shall be composed of such number of Directors as shall be set by resolution of the Board. Regular meetings of the Board of Directors shall be held at such time and place as may be fixed by the Board of Directors. The number of Directors may be changed from time to time by resolution of the Board of Directors or by amendment to these By-laws, but no decrease in the number of Directors shall have the effect of shortening the term of any incumbent Director. Unless a Director dies, resigns or is removed, he shall hold office until the next annual meeting of the shareholders or until a successor is elected, whichever is later.

(b) Advance notice of stockholder nominations for the election of directors shall be given in the manner provided in Section 2 of Article IV of these By-Laws.

(c) Except as otherwise provided in or fixed by or pursuant to the provisions of Article Fourth of the Company's Amended Articles of Incorporation relating to the rights of the holders of any class or series of stock having a preference over the Company's Common Stock as to dividends or upon liquidation to elect directors under specified circumstances: (i) newly created directorships resulting from any increase in the number of directors and any vacancies on the Board of Directors resulting from death, resignation, disqualification, removal or other cause shall be filled by the affirmative vote of a majority of the remaining directors then in office, even though less than a quorum of the Board of Directors; (ii) any director elected in accordance with

the preceding clause (i) shall hold office until the next annual meeting of the shareholders or until such director's successor shall have been elected and qualified, whichever is later; and (iii) no decrease in the number of directors constituting the Board of Directors shall shorten the term of any incumbent director.

(d) Except as otherwise provided in or fixed by or pursuant to the provisions of Article Fourth of the Company's Amended Articles of Incorporation relating to the rights of the holders of any class or series of stock having a preference over the Company's Common Stock as to dividends or upon liquidation to elect directors under specified circumstances, any director may be removed from office, with or without cause, only by the affirmative vote of the holders of at least 80% of the combined voting power of the then outstanding shares of the Company's stock entitled to vote generally (as defined in Article Eighth of the Company's Amended Articles of Incorporation), voting together as a single class. Notwithstanding the foregoing provisions of this Paragraph (d), if at any time any stockholders of the Company have cumulative voting rights with respect to the election of directors and less than the entire Board of Directors is to be removed, no director may be removed from office if the votes cast against his removal would be sufficient to elect him as a director if then cumulatively voted at an election of the class of directors of which he is a part.

Section 2. Regular Meetings shall be held at such time and place as may be fixed by the Board of Directors.

Section 3. Special Meetings of the Board of Directors shall be held at the call of the Chairman or of the President, or, in their absence, of a Vice President, or at the request in writing of not less than three (3) members of the Board.

Section 4. Regular and Special Meetings may be held outside of the State of Kentucky.

Section 5. Notices of Regular and Special Meetings shall be sent to each director at least one (1) day prior to the meeting.

Section 6. The business and affairs of the Company shall be managed by or under the direction of the Board of Directors, except as may be otherwise provided by law or by the Company's Amended Articles of Incorporation. Unless otherwise provided by law, at each meeting of the Board of Directors, the presence of one-third of the fixed number of directors shall constitute a quorum for the transaction of business. Except as provided in Section 1(c) of this Article II, the vote of a majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors. In case at any meeting of the Board of Directors a quorum shall not be present, the members of the Board of Directors present may by majority vote adjourn the meeting from time to time until a quorum shall attend.

Section 7. Directors may receive such fees or compensation for their services as may be authorized by resolution of the Board of Directors. In addition, expenses of attendance, if any, may be allowed for attendance at each regular or special meeting.

Section 8. The Board of Directors, by resolution adopted by a majority of the full Board of Directors, may designate from among its members an executive committee and one or more other committees each of which, to the extent provided in such resolution, shall have and exercise all the authority of the Board of Directors, but no such committee shall have the authority to take action that under Kentucky law can only be taken by a board of directors.

Section 9. The Chairman of the Board, if such person is present, shall serve as Chairman at each regular or special meeting of the Board of Directors and shall determine the order of business at such meeting. If the Chairman of the Board is not present at a regular or special meeting of the Board of Directors, the Vice Chairman of the Board shall serve as Chairman of such meeting and shall determine the order of business of such meeting. The Board of Directors may elect one of its members as Vice Chairman of the Board.

### ARTICLE III

#### OFFICERS

Section 1. The officers of the Company shall be a Chief Executive Officer, President, Chief Financial Officer, one or more Vice Presidents, Secretary, Treasurer, Controller and such other officers (including, if so directed by a resolution of the Board of Directors, Chairman of the Board) as the Board or the Chief Executive Officer may from time to time elect or appoint. Any two of the offices may be combined in one person, but no officer shall execute, acknowledge, or verify any instrument in more than one capacity. If practicable, officers are to be elected or appointed by the Board of Directors or the Chief Executive Officer at the first meeting of the Board following the annual meeting of stockholders and, unless otherwise specified, shall hold office for one year or until their successors are elected and qualified. Any vacancy shall be filled by the Board of Directors or the Chief Executive Officer. Except as provided below, officers shall perform those duties usually incident to the office or as otherwise required by the Board of Directors, the Chief Executive Officer, or the officer to whom they report. An officer may be removed with or without cause and at any time by the Board of Directors or by the Chief Executive Officer.

#### Chief Executive Officer

Section 2. The Chief Executive Officer of the Company shall have full charge of all of the affairs of the Company, shall preside at all meetings of the stockholders and, in the absence of the Chairman of the Board, at meetings of the Board of Directors.

#### President

Section 3. The President shall exercise the functions of the Chief Executive Officer during the absence or disability of the Chief Executive Officer.

Chief Financial Officer

Section 4. The Chief Financial Officer of the Company shall have full charge of all of the financial affairs of the Company, including maintaining accurate books and records, meeting all reporting requirements and controlling Company funds.

Vice Presidents

Section 5. The Vice President or Vice Presidents may be designated as Vice President, Senior Vice President or Executive Vice President, as the Board of Directors or Chief Executive Officer may determine.

Secretary

Section 6. The Secretary shall be present at and record the proceedings of all meetings of the Board of Directors and of the stockholders, give notices of meetings of Directors and stockholders, have custody of the seal of the Company and affix it to any instrument requiring the same, and shall have the power to sign certificates for shares of stock of the Company.

Treasurer

Section 7. The Treasurer shall have charge of all receipts and disbursements of the Company and be custodian of the Company's funds.

Controller

Section 8. The Controller shall have charge of the accounting records of the Company.

Chairman of the Board

Section 9. In the event the Board of Directors elects a Chairman of the Board and designates by resolution that the Chairman of the Board shall be an officer of the corporation, the Chairman of the Board shall preside at all meetings of the Board of Directors and serve the corporation in an advisory capacity.

**ARTICLE IV**

**CAPITAL STOCK CERTIFICATES  
AND DIRECTOR NOMINATIONS**

Section 1. The Board of Directors shall approve all stock certificates as to form. The certificates for the various classes of stock, issued by the Company, shall be printed or engraved with the facsimile signatures of the President and Secretary and a facsimile seal of the Company.

The Board of Directors shall appoint transfer agents to issue and transfer certificates of stock, and registrars to register said certificates.

Section 2. Except as otherwise provided in or fixed by or pursuant to the provisions of Article Fourth of the Company's Amended Articles of Incorporation relating to the rights of the holders of any class or series of stock having a preference over the Company's Common Stock as to dividends or upon liquidation to elect directors under specified circumstances, nominations for the election of directors may be made by the Board of Directors or a committee appointed by the Board of Directors or by any stockholder entitled to vote in the election of directors generally. However, any stockholder entitled to vote in the election of directors generally may nominate one or more persons for election as director or directors at a stockholders' meeting only if written notice of such stockholder's intent to make such nomination or nominations has been given either by personal delivery or by United States mail, postage prepaid, to the Secretary of the Company not later than 90 days in advance of such meeting; provided, however, that in the event the date of the meeting is not publicly announced by the Company by mail, press release or otherwise more than 100 days prior to the meeting, notice by the stockholder to be timely must be delivered not later than the close of business on the tenth day following the date on which notice of such meeting was first communicated to stockholders. Each such notice shall set forth (a) the name and address of the stockholder who intends to make the nomination and of the person or persons to be nominated; (b) a representation that the stockholder is a holder of record of stock of the Company entitled to vote at such meeting and intends to appear in person or by proxy at the meeting to nominate the person or persons specified in the notice; (c) a description of all arrangements or understandings between the stockholder and each nominee and any other person or persons (naming such person or persons) pursuant to which the nomination or nominations are to be made by the stockholder; (d) such other information regarding each nominee proposed by such stockholder as would be required to be included in a proxy statement filed pursuant to the proxy rules of the Securities and Exchange Commission, had the nominee been nominated, or intended to be nominated, by the Board of Directors; and (e) the consent of each nominee to serve as a director of the Company if so elected. The Chairman of the meeting may refuse to acknowledge the nomination of any person not made in compliance with the foregoing procedure.

## ARTICLE V

### LOST STOCK CERTIFICATES

The Board of Directors may, in its discretion, direct that a new certificate or certificates of stock be issued in place of any certificate or certificates of stock theretofore issued by the Company, alleged to have been stolen, lost or destroyed, and the Board of Directors when authorizing the issuance of such new certificate or certificates may, in its discretion, and as a condition precedent thereto, require the owner of such stolen, lost or destroyed certificate or certificates or the legal representatives of such owner, to give to the Company, its transfer agent or agents, its registrar or registrars, as may be authorized or required to sign and countersign such new certificate or certificates, a corporate surety bond in such sum as it may direct as indemnity

against any claim or claims that may be made against the Company, its transfer agent or agents, its registrar or registrars, for or in respect to the shares of stock represented by the certificate or certificates alleged to have been stolen, lost or destroyed.

## ARTICLE VI.

### DIVIDENDS ON PREFERRED STOCK

Dividends upon the 5% Cumulative Preferred Stock, \$25 Par value, if declared, shall be payable on January 15, April 15, July 15 and October 15 of each year. If the date herein designated for the payment of any dividend shall, in any year, fall upon a legal holiday, then the dividend payable on such date shall be paid on the next day not a legal holiday.

Dividends in respect of each share of \$8.90 Cumulative Preferred Stock (without par value) of the Company shall be payable on October 16, 1978, when and as declared by the Board of Directors of the Company, to holders of record on September 29, 1978, and shall accrue from the date of original issuance of said series. Thereafter, such dividends shall be payable on January 15, April 15, July 15, and October 15 in each year (or the next business day thereafter in each case), when and as declared by the Board of Directors of the Company, for the quarter-yearly period ending on the last business day of the preceding month.

Dividends in respect of each share of Preferred Stock, Auction Series A (without par value), of the Company shall be payable when and as declared by the Board of Directors of the Company, on the dates and in the manner set forth in the Amendment to the Articles of Incorporation of the Company setting forth the terms of such series.

Dividends in respect of each share of \$5.875 Cumulative Preferred Stock, of the Company shall be payable when and as declared by the Board of Directors of the Company, on the dates and in the manner set forth in the Amendment to the Articles of Incorporation of the Company setting forth the terms of such series.

## ARTICLE VII

### FINANCE

Section 1. The Board of Directors shall designate the bank or banks to be used as depositories of the funds of the Company and shall designate the officers and employees of the Company who may sign and countersign checks drawn against the various accounts of the Company. The Board of Directors may authorize the use of facsimile signatures on checks drawn against certain bank accounts of the Company.

Section 2. Notes shall be signed by the President and either a Vice President or the Treasurer. In the absence of the President, notes shall be signed by two Vice Presidents, or a Vice President and the Treasurer.

**ARTICLE VIII**

**SEAL**

The seal of this Company shall be in the form of a circular disk, bearing the following information:

( Louisville Gas and Electric Company )  
( Incorporated Under the Laws of )  
( Kentucky )  
( Seal )  
( 1913 )

**ARTICLE IX**

**AMENDMENTS**

Subject to the provisions of the Company's Amended Articles of Incorporation, these By-Laws may be amended or repealed at any regular meeting of the stockholders (or at any special meeting thereof duly called for that purpose) by the holders of at least a majority of the voting power of the shares represented and entitled to vote thereon at such meeting at which a quorum is present; provided that in the notice of such special meeting notice of such purpose shall be given. Subject to the laws of the State of Kentucky, the Company's Amended Articles of Incorporation and these By-Laws, the Board of Directors may by majority vote of those present at any meeting at which a quorum is present amend these By-Laws, or adopt such other By-Laws as in their judgment may be advisable for the regulation of the conduct of the affairs of the Company.

**ARTICLE X**

**INDEMNIFICATION**

Section 1. Right to Indemnification. Each person who was or is a director of the Company and who was or is made a party or is threatened to be made a party to or is otherwise involved (including, without limitation, as a witness) in any action, suit or proceeding, whether civil, criminal, administrative or investigative (hereinafter a "proceeding"), by reason of the fact that he or she is or was a director or officer of the Company or is or was serving at the request of the Company as a director, officer, partner, trustee, employee or agent of another corporation or of a partnership, joint venture, trust or other enterprise, including service with respect to an employee benefit plan (hereinafter an "Indemnified Director"), whether the basis of such proceeding is alleged action in an official capacity as a director or officer or in any other capacity while serving as a director or officer, shall be indemnified and held harmless by the Company to the fullest extent permitted by the Kentucky Business Corporation Act, as the same exists or may hereafter be amended, against all expense, liability and loss (including, without limitation, attorneys' fees, judgments, fines, ERISA excise taxes or penalties and amounts paid in settlement) reasonably incurred or suffered by such Indemnified Director in connection therewith



and such indemnification shall continue as to an Indemnified Director who has ceased to be a director or officer and shall inure to the benefit of the Indemnified Director's heirs, executors and administrators. Each person who was or is an officer of the Company and not a director of the Company and who was or is made a party or is threatened to be made a party to or is otherwise involved (including, without limitation, as a witness) in any proceeding, by reason of the fact that he or she is or was an officer of the Company or is or was serving at the request of the Company as a director, officer, partner, trustee, employee or agent of another corporation or of a partnership, joint venture, trust or other enterprise, including service with respect to an employee benefit plan (hereinafter an "Indemnified Officer"), whether the basis of such proceeding is alleged action in an official capacity as an officer or in any other capacity while serving as an officer, shall be indemnified and held harmless by the Company against all expense, liability and loss (including, without limitation, attorneys' fees, judgments, fines, ERISA excise taxes or penalties and amounts paid in settlement) reasonably incurred or suffered by such Indemnified Officer to the same extent and under the same conditions that the Company must indemnify an Indemnified Director pursuant to the immediately preceding sentence and to such further extent as is not contrary to public policy and such indemnification shall continue as to an Indemnified Officer who has ceased to be an officer and shall inure to the benefit of the Indemnified Officer's heirs, executors and administrators. Notwithstanding the foregoing and except as provided in Section 2 of this Article X with respect to proceedings to enforce rights to indemnification, the Company shall indemnify any Indemnified Director or Indemnified Officer in connection with a proceeding (or part thereof) initiated by such Indemnified Director or Indemnified Officer only if such proceeding (or part thereof) was authorized by the Board of Directors of the Company. As hereinafter used in this Article X, the term "indemnatee" means any Indemnified Director or Indemnified Officer. Any person who is or was a director or officer of a subsidiary of the Company shall be deemed to be serving in such capacity at the request of the Company for purposes of this Article X. The right to indemnification conferred in this Article shall include the right to be paid by the Company the expenses incurred in defending any such proceeding in advance of its final disposition (hereinafter an "advancement of expenses"); provided, however, that, if the Kentucky Business Corporation Act requires, an advancement of expenses incurred by an indemnatee who at the time of receiving such advance is a director of the Company shall be made only upon: (i) delivery to the Company of an undertaking (hereinafter an "undertaking"), by or on behalf of such indemnatee, to repay all amounts so advanced if it shall ultimately be determined by final judicial decision from which there is no further right to appeal (hereinafter, a "final adjudication") that such indemnatee is not entitled to be indemnified for such expenses under this Article or otherwise; (ii) delivery to the Company of a written affirmation of the indemnatee's good faith belief that he has met the standard of conduct that makes indemnification by the Company permissible under the Kentucky Business Corporation Act; and (iii) a determination that the facts then known to those making the determination would not preclude indemnification under the Kentucky Business Corporation Act. The right to indemnification and advancement of expenses incurred in this Section 1 shall be a contract right.

Section 2. Right of Indemnatee to Bring Suit. If a claim under Section 1 of this Article X is not paid in full by the Company within sixty days after a written claim has been received by the Company (except in the case of a claim for an advancement of expenses, in which case the applicable period shall be twenty days), the indemnatee may at any time thereafter bring suit

against the Company to recover the unpaid amount of the claim. If successful in whole or in part to any such suit or in a suit brought by the Company to recover an advancement of expenses pursuant to the terms of an undertaking, the indemnitee also shall be entitled to be paid the expense of prosecuting or defending such suit. In (i) any suit brought by the indemnitee to enforce a right to indemnification hereunder (other than a suit to enforce a right to an advancement of expenses brought by an indemnitee who will not be a director of the Company at the time such advance is made) it shall be a defense that, and in (ii) any suit by the Company to recover an advancement of expenses pursuant to the terms of an undertaking the Company shall be entitled to recover such expenses upon a final adjudication that, the indemnitee has not met the standard of conduct that makes it permissible hereunder or under the Kentucky Business Corporation Act (the "applicable standard of conduct") for the Company to indemnify the indemnitee for the amount claimed. Neither the failure of the Company (including its Board of Directors, independent legal counsel or its stockholders) to have made a determination prior to the commencement of such suit that indemnification of the indemnitee is proper in the circumstances because the indemnitee has met the applicable standard of conduct, nor an actual determination by the Company (including its Board of Directors, independent legal counsel or its stockholders) that the indemnitee has not met the applicable standard of conduct, shall create a presumption that the indemnitee has not met the applicable standard of conduct or, in the case of such a suit brought by the indemnitee, be a defense to such suit. In any suit brought by the indemnitee to enforce a right to indemnification or to an advancement of expenses hereunder, or by the Company to recover an advancement of expenses pursuant to the terms of an undertaking, the burden of proving that the indemnitee is not entitled to be indemnified or to such advancement of expenses under this Article X or otherwise shall be on the Company.

Section 3. Non-Exclusivity of Rights. The rights to indemnification and to the advancement of expenses conferred in this Article X shall not be exclusive of any other right which any person may have or hereafter acquire under any statute, the Company's Articles of Incorporation, these By-Laws, any agreement, any vote of stockholders or disinterested directors or otherwise.

Section 4. Insurance. The Company may maintain insurance, at its expense, to protect itself and any director, officer, employee or agent of the Company or another corporation, partnership, joint venture, trust or other enterprise against any expense, liability or loss, whether or not the Company would have the power to indemnify such person against such expense, liability or loss under the Kentucky Business Corporation Act.

Section 5. Indemnification of Employees and Agents. The Company may, to the extent authorized from time to time by the Board of Directors, grant rights to indemnification and to the advancement of expenses to any employee or agent of the Company and to any person serving at the request of the Company as an agent or employee of another corporation or of a partnership, joint venture, trust or other enterprise to the fullest extent of the provisions of this Article X with respect to the indemnification and advancement of expenses of directors and officers of the Company.

Section 6. Repeal or Modification. Any repeal or modification of any provision of this Article X shall not adversely affect any rights to indemnification and to advancement of expenses that any person may have at the time of such repeal or modification with respect to any acts or omissions occurring prior to such repeal or modification.

Section 7. Severability. In case any one or more of the provisions of this Article X, or any application thereof, shall be invalid, illegal or unenforceable in any respect, the validity, legality and enforceability of the remaining provisions of this Article X, and any other application thereof, shall not in any way be affected or impaired thereby.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff  
Dated July 16, 2008**

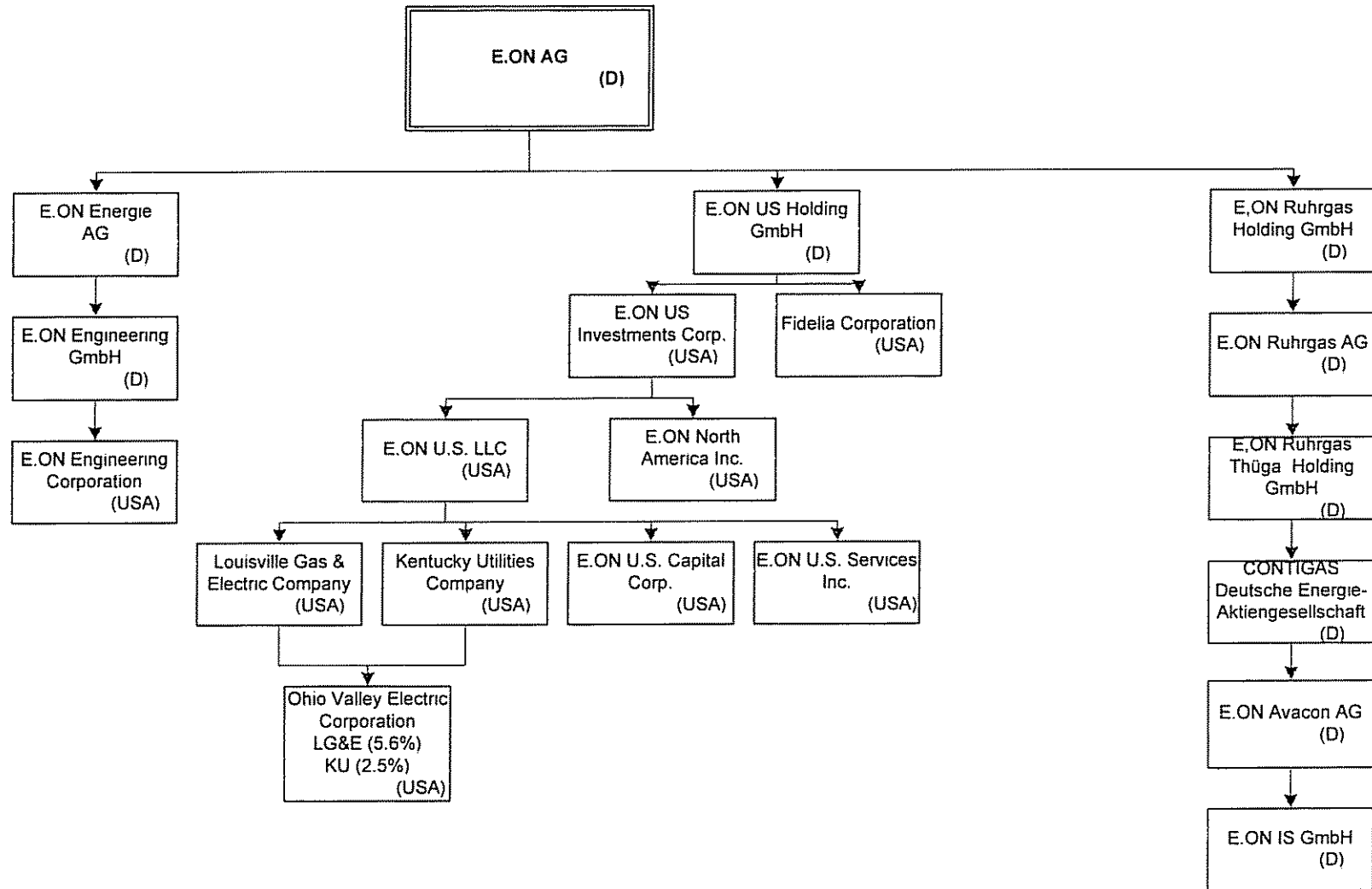
**Question No. 2**

**Responding Witness: Valerie L. Scott**

- Q-2. Provide the current organization chart, showing the relationship between LG&E and its parent company E.ON AG ("E.ON"). Include the intermediate entities between E.ON and LG&E, as well as the relative positions of all E.ON entities and affiliates with which LG&E routinely has business transactions.
- A-2. A current organization chart is attached showing the ownership chain from LG&E to its ultimate parent company, E.ON AG. This chart shows relationships with E.ON entities and affiliates with which LG&E routinely has business transactions, namely:
- E.ON U.S. LLC – Parent company of LG&E with transactions related to dividends, income tax settlements, and money-pool activities.
  - E.ON U.S. Services Inc. – Centralized service company as permitted under FERC rules and regulations, providing centralized administrative, management and support services.
  - E.ON U.S. Capital Corp. – Reimbursement for various administrative expenses.
  - Kentucky Utilities Company – Purchases and sales of power, joint ownership of generation units, labor and overheads associated with union and customer service employees performing work for LG&E, meter reading services, and rent for shared space.
  - Ohio Valley Electric Corporation – Earnings on investment and power purchases.
  - E.ON AG – Reimbursement for certain expenses regarding international employee assignments, training (including training provided by E.ON Academy, a division of E.ON AG) and IT-related services.
  - E.ON IS GmbH – Provides certain IT and IT-related services.
  - E.ON Engineering Corporation – Provides engineering and similar consulting services.
  - Fidelia Corporation – Provides medium and long-term financing and loans.
  - E.ON North America Inc. – Provides financing support services.

August 7, 2008

Modified Corporate Organization Chart-July 2008



(D) Germany Entity  
(USA) US Entity  
Majority Parent Generally Shown



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff  
Dated July 16, 2008**

**Question No. 3**

**Responding Witness: S. Bradford Rives**

Q-3. Provide the capital structure at the end of each of the periods shown in Format 3.

A-3. See attached. The capitalization is on a total company basis (electric and gas).



Louisville Gas and Electric Company  
Case No. 2008-00252

Question No. 3

Responding Witness: S. Bradford Rives

Comparative Capital Structures (Excluding JDIC)  
For the Periods as Shown  
"000 Omitted"

Schedule 1

Line No.	Type of Capital	1998		1999		2000		2001		2002		2003		2004	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1	Long-Term Debt	626,800	44.96%	626,800	41.09%	606,800	38.03%	616,904	36.58%	616,904	34.25%	798,054	41.35%	821,804	41.34%
2	Short-Term Debt	-	-	120,097	7.87%	114,589	7.18%	94,197	5.59%	193,053	10.72%	80,332	4.16%	108,220	5.44%
3	AR Securitization	-	-	-	-	-	-	42,000	2.49%	63,200	3.51%	58,000	3.00%	-	-
4	Preferred Stock	95,328	6.84%	95,328	6.25%	95,140	5.96%	95,140	5.64%	95,140	5.28%	70,140	3.63%	70,425	3.54%
5	Common Equity	671,846	48.20%	683,376	44.79%	778,928	48.82%	838,053	49.70%	833,126	46.25%	923,654	47.85%	987,231	49.67%
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Capitalization	1,393,974	100.00%	1,525,601	100.00%	1,595,457	100.00%	1,686,294	100.00%	1,801,423	100.00%	1,930,180	100.00%	1,987,680	100.00%

Line No.	Type of Capital	2005		2006		2007		Test Year		Latest Available Quarter 06/30/08		Average Test Year	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1	Long-Term Debt	820,554	38.96%	819,304	39.93%	984,304	44.26%	878,104	40.27%	853,104	38.70%	947,750	43.88%
2	Short-Term Debt	141,245	6.71%	67,824	3.31%	78,241	3.52%	158,075	7.25%	188,104	8.53%	84,551	3.92%
3	AR Securitization	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
4	Preferred Stock	70,425	3.34%	70,425	3.43%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
5	Common Equity	1,074,070	50.99%	1,094,134	53.33%	1,161,164	52.22%	1,144,296	52.48%	1,163,475	52.77%	1,127,326	52.20%
6	Other	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Capitalization	2,106,294	100.00%	2,051,687	100.00%	2,223,709	100.00%	2,180,475	100.00%	2,204,683	100.00%	2,159,626	100.00%

Note: Total long-term debt includes the short-term portion of long-term debt. None of the above ratios include imputation of debt as a result of the Company's power purchase agreements.

Louisville Gas and Electric Company  
Case No. 2008-00252

Question No. 3

Responding Witness: S. Bradford Rives

Calculation of Average Test Year Capital Structure  
12 Months Ended April 30, 2008  
"000 Omitted"

Schedule 2

Line No.	Item (a)	Total Capital (b)	Long-Term Debt (c)	Short-Term Debt (d)	Accounts Receivable Securitization (e)	Preferred Stock (f)	Common Stock (g) (1)	Retained Earnings (h)	Total Common Equity (i)
1	Balance Beginning of Test Year	2,050,142	937,304	21,033	-	-	455,343	636,462	1,091,805
2	May 2007	2,071,878	937,304	35,913	-	-	457,869	640,792	1,098,661
3	June 2007	2,109,889	937,304	87,186	-	-	460,115	625,284	1,085,399
4	July 2007	2,136,607	937,304	101,592	-	-	459,025	638,686	1,097,711
5	August 2007	2,135,255	937,304	82,435	-	-	456,716	658,800	1,115,516
6	September 2007	2,169,172	937,304	105,533	-	-	456,162	670,173	1,126,335
7	October 2007	2,177,259	937,304	111,608	-	-	455,387	672,960	1,128,347
8	November 2007	2,201,163	984,304	90,115	-	-	450,402	676,342	1,126,744
9	December 2007	2,223,709	984,304	78,241	-	-	471,203	689,961	1,161,164
10	January 2008	2,225,708	984,304	73,151	-	-	468,556	699,697	1,168,253
11	February 2008	2,202,614	984,304	46,189	-	-	469,271	702,850	1,172,121
12	March 2008	2,191,270	944,304	108,086	-	-	467,606	671,274	1,138,880
13	April 2008	2,180,475	878,104	158,075	-	-	469,632	674,664	1,144,296
14	Total	28,075,141	12,320,752	1,099,157	-	-	5,997,287	8,657,945	14,655,232
15	Average Balance	2,159,626	947,750	84,551	-	-	461,330	665,996	1,127,326
16	Average Capitalization Ratios		43.88%	3.92%	0.00%	0.00%	21.36%	30.84%	52.20%
17	End-of-period Capitalization Ratios		40.27%	7.25%	0.00%	0.00%	21.54%	30.94%	52.48%

Note: (1) Common Stock (g) includes Common Stock, Common Stock Expense, Paid in Capital and Other Comprehensive Income.

Attachment to Response to Question No. 3

Page 2 of 2

Rives



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff**

**Dated July 16, 2008**

**Question No. 4**

**Responding Witness: S. Bradford Rives**

Q-4. Provide the following:

- a. A list of all outstanding issues of long-term debt as of the end of the latest calendar year and the end of the test year together with the related information as shown in Format 4a. Provide a separate schedule for each time period. Report in Column (k) of Format 4a, Schedule 2, the actual dollar amount of debt cost for the test year. Compute the actual and annualized composite debt cost rates and report them in Column (j) of Format 4a, Schedule 2.
- b. An analysis of end-of-period, short-term debt and a calculation of the average and end-of-period cost rate as shown in Format 4b.

A-4. a. Page 1 of 3 of the attached schedule calculates the annualized cost as of the end of the latest calendar year.

Page 2 of 3 of the attached schedule calculates the annualized cost as of the end of the test year without the adjustment for reacquired but unretired long-term bonds.

Page 3 of 3 of the attached schedule calculates the annualized cost as of the end of the test year with the adjustment for reacquired but unretired long-term bonds.

b. See attached.

Louisville Gas and Electric Company  
Case No. 2008-00252

Question No. 4a

Responding Witness: S. Bradford Rives

Schedule of Outstanding Long-Term Debt  
For the Year Ended December 31, 2007

Schedule 1

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate (1) (e)	Cost Rate at 12/31/07 (2) (f)	Cost Rate to Maturity (3) (g)	Bond Rating at 12/31/07 (4) (h)	Type of Obligation (i)	Annualized Cost Col. (d) x Col. (g) (j)
1	Pollution Control Bond	5/19/2000	5/1/2027	25,000,000	Variable	4.000000%	4.419712%	AAA/Aaa	Unsecured	1,104,928
2	Pollution Control Bond	8/1/2000	8/1/2030	83,335,000	Variable	4.750000%	4.968372%	AAA/Aaa	Unsecured	4,140,393
3	Pollution Control Bond	9/11/2001	9/1/2027	10,104,000	Variable	4.250000%	4.446318%	AAA/Aaa	Unsecured	449,256
4	Pollution Control Bond	3/6/2002	9/1/2026	22,500,000	Variable	3.220000%	3.608000%	BBB+/A2	Unsecured	811,800
5	Pollution Control Bond	3/6/2002	9/1/2026	27,500,000	Variable	3.220000%	3.496873%	BBB+/A2	Unsecured	961,640
6	Pollution Control Bond	3/22/2002	11/1/2027	35,000,000	Variable	3.240000%	3.411429%	BBB+/A2	Unsecured	1,194,000
7	Pollution Control Bond	3/22/2002	11/1/2027	35,000,000	Variable	3.240000%	3.410880%	BBB+/A2	Unsecured	1,193,808
8	Pollution Control Bond	10/15/2002	10/1/2032	41,665,000	Variable	4.750000%	4.972375%	AAA/Aaa	Unsecured	2,071,740
9	Pollution Control Bond	11/20/2003	10/1/2033	128,000,000	Variable	4.250000%	4.490171%	AAA/Aaa	Unsecured	5,747,419
10	Pollution Control Bond	4/13/2005	2/1/2035	40,000,000	Variable	3.700000%	3.908680%	AAA/Aaa	Unsecured	1,563,472
11	Pollution Control Bond	4/26/2007	6/1/2033	31,000,000	Variable	4.250000%	4.345714%	AAA/Aaa	Unsecured	1,347,171
12	Pollution Control Bond	4/26/2007	6/1/2033	35,200,000	Variable	4.000000%	4.084672%	AAA/Aaa	Unsecured	1,437,805
13	Pollution Control Bond	4/26/2007	6/1/2033	60,000,000	4.600000%	4.600000%	4.683342%	AAA/Aaa	Unsecured	2,810,005
14	Fidelia - Unsecured Loan	4/30/2003	4/30/2013	100,000,000	4.550000%	4.550000%	4.550000%	not rated	Unsecured	4,550,000
15	Fidelia - Unsecured Loan	8/15/2003	8/15/2013	100,000,000	5.310000%	5.310000%	5.310000%	not rated	Unsecured	5,310,000
16	Fidelia - Unsecured Loan	1/15/2004	1/16/2012	25,000,000	4.330000%	4.330000%	4.330000%	not rated	Unsecured	1,082,500
17	Fidelia - Unsecured Loan	4/13/2007	4/13/2037	70,000,000	5.980000%	5.980000%	5.980000%	not rated	Unsecured	4,186,000
18	Fidelia - Unsecured Loan	4/13/2007	4/13/2031	68,000,000	5.930000%	5.930000%	5.930000%	not rated	Unsecured	4,032,400
19	Fidelia - Unsecured Loan	11/26/2007	11/26/2022	47,000,000	5.720000%	5.720000%	5.720000%	not rated	Unsecured	2,688,400
20	Interest Rate Swaps									1,740,941
21	Called Bond Expense									263,196
22	Amortization of Loss on Recquired Debt									4,437
23										
24	Total Long-Term Debt and Annualized Cost			984,304,000						48,691,311
25										
26	Annualized Cost Rate (Total col (j) / Total Col. (d))				4.947%					

- (1) Nominal Rate
- (2) Nominal Rate Plus Discount or Premium Amortization
- (3) Nominal Rate Plus Discount or Premium Amortization and Issuance Cost
- (4) Standard and Poor's / Moody's Agency Ratings

Note 1: The cost to maturity of the variable rate bonds are based on interest rates at December 31, 2007.

Louisville Gas and Electric Company  
Case No. 2008-00252

Question No. 4a

Responding Witness: S. Bradford Rives

Schedule of Outstanding Long-Term Debt  
For the Year Ended April 30, 2008

Schedule 2

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate (1) (e)	Cost Rate at 04/30/08 (2) (f)	Cost Rate to Maturity (3) (g)	Bond Rating at 04/30/08 (4) (h)	Type of Obligation (i)	Annualized Cost Col. (d) x Col. (g) (j)	Actual Test Year Interest Cost (5) (k)
									Unsecured	2,073,678	1,200,137
									Unsecured	2,547,861	3,632,688
1	Pollution Control Bond	5/19/2000	5/1/2027	25,000,000	Variable	7.875000%	8.294712%	AAA/Aaa	Unsecured	285,167	420,342
2	Pollution Control Bond	8/1/2000	8/1/2030	83,335,000	Variable	2.839000%	3.057372%	AAA/Aaa	Unsecured	811,800	882,770
3	Pollution Control Bond	9/11/2001	9/1/2027	10,104,000	Variable	2.626000%	2.822318%	AAA/Aaa	Unsecured	961,640	1,048,381
4	Pollution Control Bond	3/6/2002	9/1/2026	22,500,000	Variable	3.220000%	3.608000%	BBB+/A2	Unsecured	1,194,000	1,301,476
5	Pollution Control Bond	3/6/2002	9/1/2026	27,500,000	Variable	3.220000%	3.496873%	BBB+/A2	Unsecured	1,193,808	1,298,696
6	Pollution Control Bond	3/22/2002	11/1/2027	35,000,000	Variable	3.240000%	3.411429%	BBB+/A2	Unsecured	1,602,175	1,807,306
7	Pollution Control Bond	3/22/2002	11/1/2027	35,000,000	Variable	3.240000%	3.410880%	BBB+/A2	Unsecured	8,518,619	5,618,548
8	Pollution Control Bond	10/15/2002	10/1/2032	41,665,000	Variable	3.623000%	3.845374%	AAA/Aaa	Unsecured	1,103,473	1,655,990
9	Pollution Control Bond	11/20/2003	10/1/2033	128,000,000	Variable	6.415000%	6.655171%	A-A2	Unsecured	(1,020,000)	0 (6)
10	Pollution Control Bond	4/13/2005	2/1/2035	40,000,000	Variable	2.550000%	2.758683%	AAA/Aaa	Unsecured	813,971	1,353,635
11	Pollution Control Bond	4/13/2005	2/1/2035	(40,000,000)	Variable	2.550000%	2.550000%	AAA/Aaa	Unsecured	(784,300)	0 (6)
12	Pollution Control Bond	4/26/2007	6/1/2033	31,000,000	Variable	2.530000%	2.625713%	AAA/Aaa	Unsecured	916,610	1,503,768
13	Pollution Control Bond	4/26/2007	6/1/2033	(31,000,000)	Variable	2.530000%	2.604006%	AAA/Aaa	Unsecured	(890,560)	0 (6)
14	Pollution Control Bond	4/26/2007	6/1/2033	35,200,000	Variable	2.530000%	2.530000%	AAA/Aaa	Unsecured	2,813,759	2,849,861
15	Pollution Control Bond	4/26/2007	6/1/2033	(35,200,000)	Variable	2.530000%	2.530000%	AAA/Aaa	Unsecured	4,550,000	4,550,000
16	Pollution Control Bond	4/26/2007	6/1/2033	60,000,000	4.600000%	4.600000%	4.689599%	AAA/Aaa	Unsecured	5,310,000	5,310,000
17	Fidelia - Unsecured Loan	4/30/2003	4/30/2013	100,000,000	4.550000%	4.550000%	4.550000%	not rated	Unsecured	1,082,500	1,082,500
18	Fidelia - Unsecured Loan	8/15/2003	8/15/2013	100,000,000	5.310000%	5.310000%	5.310000%	not rated	Unsecured	4,186,000	4,197,628
19	Fidelia - Unsecured Loan	1/15/2004	1/16/2012	25,000,000	4.330000%	4.330000%	4.330000%	not rated	Unsecured	4,032,400	4,043,601
20	Fidelia - Unsecured Loan	4/13/2007	4/13/2037	70,000,000	5.980000%	5.980000%	5.980000%	not rated	Unsecured	2,688,400	1,157,506
21	Fidelia - Unsecured Loan	4/13/2007	4/13/2031	68,000,000	5.930000%	5.930000%	5.930000%	not rated	Unsecured	5,215,035	2,452,509
22	Fidelia - Unsecured Loan	11/26/2007	11/26/2022	47,000,000	5.720000%	5.720000%	5.720000%	not rated	Unsecured	263,196	344,220
23	Interest Rate Swaps									4,437	4,201
24	Called Bond Expense										
25	Amortization of Loss on Reacquired Debt									49,473,669	47,715,763
26											
27	Total Long-Term Debt and Annualized Cost			878,104,000							
28											
29	Annualized Cost Rate (Total col (j) / Total Col. (d))				5.634%						

(1) Nominal Rate  
(2) Nominal Rate Plus Discount or Premium Amortization  
(3) Nominal Rate Plus Discount or Premium Amortization and Issuance Cost  
(4) Standard and Poor's / Moody's Agency Ratings  
(5) Sum of Accrued Interest Amortization of Discount or Premium and Issuance Cost.  
(6) As of April 30, 2008, the offsetting interest was booked as Interest Revenue. Subsequent to the end of the test year, it was reclassified to Interest Expense.

Note 1: The cost to maturity of the variable rate bonds are based on interest rates at April 30, 2008.

Louisville Gas and Electric Company  
Case No. 2008-00252

Question No. 4a

Responding Witness: S. Bradford Rives

Schedule of Outstanding Long-Term Debt  
For the Year Ended April 30, 2008

Schedule 3

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate (1) (e)	Cost Rate at 04/30/08 (2) (f)	Cost Rate to Maturity (3) (g)	Bond Rating at 04/30/08 (4) (h)	Type of Obligation (i)	Annualized Cost Col. (d) x Col. (g) (j)	Actual Test Year Interest Cost (5) (k)
1	Pollution Control Bond	5/19/2000	5/1/2027	25,000,000	Variable	7.875000%	8.294712%	AAA/Aaa	Unsecured	2,073,678	1,200,137
2	Pollution Control Bond	8/1/2000	8/1/2030	83,335,000	Variable	2.839000%	3.057372%	AAA/Aaa	Unsecured	2,547,861	3,632,688
3	Pollution Control Bond	9/11/2001	9/1/2027	10,104,000	Variable	2.626000%	2.822318%	AAA/Aaa	Unsecured	285,167	420,342
4	Pollution Control Bond	3/6/2002	9/1/2026	22,500,000	Variable	3.220000%	3.608000%	BBB+/A2	Unsecured	811,800	882,770
5	Pollution Control Bond	3/6/2002	9/1/2026	27,500,000	Variable	3.220000%	3.496873%	BBB+/A2	Unsecured	961,640	1,048,381
6	Pollution Control Bond	3/22/2002	11/1/2027	35,000,000	Variable	3.240000%	3.411429%	BBB+/A2	Unsecured	1,194,000	1,301,476
7	Pollution Control Bond	3/22/2002	11/1/2027	35,000,000	Variable	3.240000%	3.410880%	BBB+/A2	Unsecured	1,193,808	1,298,696
8	Pollution Control Bond	10/15/2002	10/1/2032	41,665,000	Variable	3.623000%	3.845374%	AAA/Aaa	Unsecured	1,602,175	1,807,306
9	Pollution Control Bond	11/20/2003	10/1/2033	128,000,000	Variable	6.415000%	6.655171%	A-A2	Unsecured	8,518,619	5,618,548
10	Pollution Control Bond	4/13/2005	2/1/2035	40,000,000	Variable	2.550000%	2.758683%	AAA/Aaa	Unsecured	1,103,473	1,655,990
12	Pollution Control Bond	4/26/2007	6/1/2033	31,000,000	Variable	2.530000%	2.625713%	AAA/Aaa	Unsecured	813,971	1,353,635
14	Pollution Control Bond	4/26/2007	6/1/2033	35,200,000	Variable	2.530000%	2.604006%	AAA/Aaa	Unsecured	916,610	1,503,768
16	Pollution Control Bond	4/26/2007	6/1/2033	60,000,000	4.600000%	4.600000%	4.689599%	AAA/Aaa	Unsecured	2,813,759	2,849,861
17	Fidelia - Unsecured Loan	4/30/2003	4/30/2013	100,000,000	4.550000%	4.550000%	4.550000%	not rated	Unsecured	4,550,000	4,550,000
18	Fidelia - Unsecured Loan	8/15/2003	8/15/2013	100,000,000	5.310000%	5.310000%	5.310000%	not rated	Unsecured	5,310,000	5,310,000
19	Fidelia - Unsecured Loan	1/15/2004	1/16/2012	25,000,000	4.330000%	4.330000%	4.330000%	not rated	Unsecured	1,082,500	1,082,500
20	Fidelia - Unsecured Loan	4/13/2007	4/13/2037	70,000,000	5.980000%	5.980000%	5.980000%	not rated	Unsecured	4,186,000	4,197,628
21	Fidelia - Unsecured Loan	4/13/2007	4/13/2031	68,000,000	5.930000%	5.930000%	5.930000%	not rated	Unsecured	4,032,400	4,043,601
22	Fidelia - Unsecured Loan	11/26/2007	11/26/2022	47,000,000	5.720000%	5.720000%	5.720000%	not rated	Unsecured	2,688,400	1,157,506
23	Interest Rate Swaps									5,215,035	2,452,509
24	Called Bond Expense									263,196	344,220
25	Amortization of Loss on Reacquired Debt									4,437	4,201
26										52,168,529	47,715,763
27	Total Long-Term Debt and Annualized Cost			984,304,000							
28											
29	Annualized Cost Rate (Total col (j) / Total Col. (d))			5.300%							

- (1) Nominal Rate
- (2) Nominal Rate Plus Discount or Premium Amortization
- (3) Nominal Rate Plus Discount or Premium Amortization and Issuance Cost
- (4) Standard and Poor's / Moody's Agency Ratings
- (5) Sum of Accrued Interest Amortization of Discount or Premium and Issuance Cost.
- (6) As of April 30, 2008, the offsetting interest was booked as Interest Revenue. Subsequent to the end of the test year, it was reclassified to Interest Expense.

Note 1: The cost to maturity of the variable rate bonds are based on interest rates at April 30, 2008.

Louisville Gas and Electric Company  
Case No. 2008-00252

Question No. 4b

Responding Witness: S. Bradford Rives

Schedule of Outstanding Short-Term Debt  
For the Year Ended April 30, 2008

Line No.	Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Rate (f)	Annualized Interest Cost Col. (f) x Col. (d) (g)
1	Intercompany Notes Payable	Various	Various	158,075,200	Various	2.630%	4,157,378
2	Total Short-Term Debt and Annualized Cost			158,075,200			4,157,378
3	Annualized Cost Rate (Total col (g) / Total Col. (d))			2.63%			
4	Actual Interest Paid or Accrued on Short-Term Debt During the Test Year						3,214,700
5	Average Short-Term Debt - Format 3, Schedule 2						84,551,000
6	Test-Year Interest Cost Rate (Actual Interest / Average Short-Term Debt)						3.80%





**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff  
Dated July 16, 2008**

**Question No. 5**

**Responding Witness: S. Bradford Rives**

- Q-5. Provide a list of all outstanding issues of preferred stock as of the end of the latest calendar year and the end of the test year as shown in Format 5. Provide a separate schedule for each time period. Report in Column (h) for Format 5, Schedule 2, the actual dollar amount of preferred stock cost accrued or paid during the test year. Compute the actual and annualized preferred stock rate and report the results in Column (g) of Format 5, Schedule 1.
- A-5. There were no outstanding issues of preferred stock as of December 31, 2007 or April 30, 2008.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff**

**Dated July 16, 2008**

**Question No. 6**

**Responding Witness: S. Bradford Rives**

Q-6. Provide the following:

- a. List all issues of common stock in the primary market during the most recent 10-year period as shown in Format 6a.
- b. The common stock information on a quarterly and yearly basis for the most recent 5 calendar years available, and through the latest available quarter as shown in Format 6b.
- c. The market prices for common stock for each month during the most recent 5-year period and for the months through the date the application is filed. List all stock splits and stock dividends by date and type.

A-6. a. See attached.

b. See attached.

- c. All Louisville Gas and Electric Company outstanding common stock is held by E.ON U.S. LLC, is not listed on a stock exchange; thus LG&E common stock does not have a market price.

Louisville Gas and Electric Company  
Case No. 2008-00252

Question No. 6a

Responding Witness: S. Bradford Rives

Schedule of Common Stock Issue  
For the 10-Year Period Ended April 30, 2008

Issue	Date of Announcement	Registration	Number of Shares Issued	Price Per Share to Public	Price Per Share (Net to Company)	Book Value Per Share at Date of Issue	Selling Expense As % of Gross Issue Amount	Net Proceeds to Company
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No new common stock issued.

Louisville Gas and Electric Company  
Case No 2008-00252

## Question No 6b

Responding Witness: S Bradford Rives

Quarterly and Annual Common Stock Information  
For the Periods Shown

Period Equity	Average Number of Shares Outstanding	Book Value (\$)	Earnings Per Share (1) (\$)	Dividend Rate per Share (2) (\$)	Return on Average Common (3) (%)
2003 Calendar Year:					
1st Quarter	21,294,223	425,170,424	1.24	0	N/A
2nd Quarter	21,294,223	425,170,424	0.32	0	N/A
3rd Quarter	21,294,223	425,170,424	1.85	0	N/A
4th Quarter	21,294,223	425,170,424	0.73	0	N/A
Annual	21,294,223	425,170,424	4.14	0	10.17%
2004 Calendar Year:					
1st Quarter	21,294,223	425,170,424	1.12	0	N/A
2nd Quarter	21,294,223	425,170,424	0.78	21,000,000	N/A
3rd Quarter	21,294,223	425,170,424	1.50	21,000,000	N/A
4th Quarter	21,294,223	425,170,424	0.99	15,000,000	N/A
Annual	21,294,223	425,170,424	4.39	57,000,000	9.47%
2005 Calendar Year:					
1st Quarter	21,294,223	425,170,424	1.56	29,000,000	N/A
2nd Quarter	21,294,223	425,170,424	1.28	10,000,000	N/A
3rd Quarter	21,294,223	425,170,424	1.94	0	N/A
4th Quarter	21,294,223	425,170,424	1.14	0	N/A
Annual	21,294,223	425,170,424	5.92	39,000,000	12.01%
2006 Calendar Year:					
1st Quarter	21,294,223	425,170,424	1.16	40,000,000	N/A
2nd Quarter	21,294,223	425,170,424	1.11	20,000,000	N/A
3rd Quarter	21,294,223	425,170,424	1.84	35,000,000	N/A
4th Quarter	21,294,223	425,170,424	1.20	0	N/A
Annual	21,294,223	425,170,424	5.31	95,000,000	10.56%
2007 Calendar Year:					
1st Quarter	21,294,223	425,170,424	1.41	35,000,000	N/A
2nd Quarter	21,294,223	425,170,424	1.16	30,000,000	N/A
3rd Quarter	21,294,223	425,170,424	2.11	0	N/A
4th Quarter	21,294,223	425,170,424	0.93	0	N/A
Annual	21,294,223	425,170,424	5.61	65,000,000	10.21%
2008 Calendar Year:					
1st Quarter	21,294,223	425,170,424	1.00	40,000,000	N/A
2nd Quarter	21,294,223	425,170,424	0.91	0	N/A

(1) Louisville Gas and Electric Company does not report earnings per share numbers calculated for this response

(2) E.ON U.S. LLC (formerly LG&E Energy LLC) is Louisville Gas and Electric Company's sole shareholder. Louisville Gas and Electric Company pays dividends to E.ON U.S. LLC. The total amount of the dividend is presented here.

(3) See response to Question 38 for calculation of average common equity for each year end. Return on average common equity is only calculated at year end because quarterly information is not meaningful. The returns are unadjusted calculations.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff**

**Dated July 16, 2008**

**Question No. 7**

**Responding Witness: S. Bradford Rives**

Q-7. Provide a computation of fixed charge coverage ratios for the 10 most recent calendar years and for the test year as shown in Format 7.

A-7. See attached.

The Louisville Gas and Electric Company's first mortgage bond indenture, which was terminated in April 2007, did not contain a covenant for the fixed charge coverage ratio, therefore, the calculation of the fixed charge coverage ratio on the attachment is based solely upon the SEC Method.



**Louisville Gas and Electric Company  
Case No. 2008-00252**

**Computation of Fixed Charge Coverage Ratios  
For the Periods as Shown  
"000 Omitted"**

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Test Year	
Earnings:												
Net Income	78,120	106,270	110,573	106,764	88,932	90,845	95,618	128,935	116,829	120,383	108,263	
Add:												
Federal income taxes - current	39,618	54,198	30,425	41,118	24,566	25,771	33,849	77,226	60,764	34,070	31,472	
State income taxes - current	10,164	13,650	4,450	8,182	7,653	10,004	13,008	10,939	10,951	7,495	6,492	
Deferred federal income taxes - net	2,167	(4,564)	24,233	12,595	20,257	18,489	11,384	(12,618)	(6,966)	10,307	8,927	
Deferred state income taxes - net	636	(715)	6,787	3,840	4,357	2,152	(794)	(1,697)	(1,203)	1,645	1,403	
Investment tax credit - net	(4,312)	(4,289)	(4,274)	(4,290)	(4,152)	(4,207)	(4,153)	(4,085)	(1,022)	5,029	3,748	
Fixed charges	37,571	39,323	44,707	38,263	30,124	30,845	33,332	37,441	41,440	50,528	56,795	
(A) Earnings	163,964	203,873	216,901	206,472	171,737	173,899	182,244	236,141	220,793	229,457	217,100	
Fixed Charges (1):												
Interest Charges per statements of income	36,322	37,962	43,218	37,951	29,801	30,638	32,787	36,822	40,667	49,855	56,113	
Add:												
One-third of rentals charged to operating expense	1,249	1,361	1,489	312	323	207	545	619	773	673	682	
(B) Fixed charges	37,571	39,323	44,707	38,263	30,124	30,845	33,332	37,441	41,440	50,528	56,795	
Ratio of Earnings to Fixed Charges (2)	(A) ÷ (B)	4.36	5.18	4.85	5.40	5.70	5.64	5.47	6.31	5.33	4.54	3.82

**Note (1):** Fixed charges do not include long-term purchased power obligations. These are considered by rating agencies in evaluating the financial condition of the Company.

**Note (2):** The Ratio of Earnings would have been 4.78 for 2007 and 4.00 for the test year, if not for the adjustment made to interest expense for the capital lease obligation. See Rives Exhibit 1, Reference Schedule 1.40, Volume 4 of 5 of LG&E's application filed in this case on July 29, 2008.



LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2008-00252

Response to First Data Request of Commission Staff

Dated July 16, 2008

Question No. 8

Responding Witness: William Steven Seelye / Robert M. Conroy

Q-8. Provide the following:

- a. A schedule of revenues for each active rate schedule reflecting test-year revenues per book rates, revenues at present rates annualized, and revenues at proposed rates annualized.
- b. A schedule showing the amount and percent of any proposed increase or decrease in revenue distributed to each rate schedule. This schedule is to be accompanied by a statement that explains, in detail, the methodology or basis used to allocate the requested increase or decrease in revenue to each of the respective customer classes.
- c. A schedule showing how the increase or decrease in (b) above was further distributed to each rate charge (i.e., customer or facility charge, kWh charge, Mcf charge, etc.). This schedule is to be accompanied by a statement that explains, in detail, the methodology or basis used to allocate the increase or decrease.
- d. A reconciliation of the Fuel Adjustment Clause revenue and expenses for the test year.
- e. A reconciliation of the Gas Cost Adjustment revenue and expenses for the test year.

- A-8. a. For electric service, see Seelye Exhibit 3 (test-year revenues per books), Seelye Exhibit 4 (summary of revenues at the current and proposed rates), and Seelye Exhibit 5 (revenues at the current and proposed rates for each rate schedule).

For gas service, see Seelye Exhibit 9 (test-year revenues per books), Seelye Exhibit 10 (summary revenues at the current and proposed rates), and Seelye 11 (revenues at the current and proposed rates for each rate schedule).

- b. See Seelye Exhibit 4 for a schedule showing the amount and percentage increase for each electric rate schedule. The following table shows the percent of the proposed increase or decrease in revenue distributed to each electric rate schedule:

<b>DISTRIBUTION OF ELECTRIC INCREASE</b>		
<b>Rate Class</b>	<b>Proposed Increase</b>	<b>Percentage of Total Increase</b>
Residential – Rate RS	\$13,673,276	90.4%
Small Time of Day – Rate STOD	\$ 333,201	2.2%
General Service - Primary	\$ 228,601	1.5%
Industrial Power Rate LPTOD	\$ (8,461)	(0.1%)
Special Contract	\$ (145,782)	(1.0%)
Traffic Lighting Energy Rate TLE	\$ 9,376	0.1%
Public Street Lighting Rate PSL	\$ 199,009	1.3%
Outdoor Lighting Rate OL/SL	\$ 462,434	3.1%
Miscellaneous Revenues	\$ 374,113	2.5%
<b>Total</b>	<b>\$15,125,768</b>	<b>100.0%</b>

See Seelye Exhibit 10 for a schedule showing the amount and percentage increase for each gas rate schedule. The following table shows the percent of the proposed increase or decrease in revenue distributed to each gas rate schedule:

<b>DISTRIBUTION OF NATURAL GAS INCREASE</b>		
<b>Rate Class</b>	<b>Proposed Increase</b>	<b>Percentage of Total Increase</b>
Residential - Rate RGS	\$25,482,608	85.5%
Commercial – Rate CGS	\$ 4,012,950	13.5%
Industrial – Rate IGS	\$ 55,838	0.2%
As-Available Gas Service – Rate AAGS	\$ 23,962	0.1%
Firm Transportation Rate FT	\$ 175,907	0.6%
Special Contracts	\$ 13,999	0.0%
Miscellaneous Revenues	\$ 28,382	0.1%
<b>Total</b>	<b>\$29,793,645</b>	<b>100.0%</b>

See Seelye testimony, pages 6–17 (electric) and 17–24 (gas), for a detailed explanation of the methodology used to allocate the requested increase to each customer class.

- c. Seelye Exhibit 5 shows how the proposed electric increase was distributed to each charge. For Rate RS all of the proposed increase was assigned to the customer charge. For Rate GS, Rate STOD and the special contract, the increase was a result of billing the customers under the appropriate rate schedule. LG&E is proposing to eliminate the primary discount for Rate GS and to eliminate Rate STOD. The Company is proposing to bill the special contract customer under a standard rate schedule for large power customers. For Rate LP-TOD the decrease was a result of rounding in developing the proposed KVA demand charge for transmission customers. For Rate TLE, LG&E is proposing to increase the energy charge. For Rate PSL, Rate OL and Rate SL, the unit charges for lighting fixtures and accessories were increased on a pro-rata basis. See pages 6-17 of Mr. Seelye's testimony for a detailed discussion regarding the proposed changes to the electric rates.

Seelye Exhibit 11 shows how the proposed gas increase was distributed to each charge. For Rate RGS, approximately 72.7 percent of the proposed increase was distributed to the customer charge, and approximately 27.3 percent was distributed to the distribution cost component of the rate. For CGS, 62.2 percent of the proposed increase was distributed to the customer and administrative charges, and 37.8 percent was distributed to the distribution cost components of the rates. All of the increases to the other rate schedules were distributed to the customer and administrative charges. See pages 17-24 of Mr. Seelye's testimony for a detailed discussion regarding the proposed changes to the natural gas rates.

- d. See Seelye Exhibit 3 for a reconciliation of all components of electric revenues, including Fuel Adjustment Clause revenue. See Conroy Exhibit 2 for a reconciliation of Fuel Adjustment Clause revenues during the test year. See Reference Schedule 1.03 to Rives Exhibit 1 for a reconciliation of test-year FAC revenues and expenses.
- e. See Seelye Exhibit 9 for a full reconciliation of all components of gas revenues, including Gas Cost Adjustment (GCA) revenue. Conroy Exhibit 3 presents a reconciliation of GCA revenues by month and annual gas supply expenses.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff**

**Dated July 16, 2008**

**Question No. 9**

**Responding Witness: Shannon L. Charnas / Caryl M. Pfeiffer**

Q-9. Provide the following information concerning fuel purchases:

- a. A schedule showing by month the dollar amount of fuel purchases from affiliated and non-affiliated suppliers for the test year.
- b. A calculation of the dollar amount paid for fuel purchases each month from affiliated suppliers for the test year.
- c. A calculation showing the average (13-month) number of days' supply of coal on hand for the test year and each of the 3 years preceding the test year. Include all workpapers used to determine the response. Also include a detailed explanation of the factors considered in determining what constitutes an average day's supply of coal.

A-9. a. See attached.

- b. No fuel was purchased from affiliates; however joint fuel purchases are paid for by E.ON U.S. Services and charged to LG&E and KU.
- c. See attached.

LOUISVILLE GAS and ELECTRIC COMPANY  
ANALYSIS OF COAL PURCHASED FOR FUEL CLAUSE BACKUP  
May-07

STATION & SUPPLIER (a)	FBDU (b)	POCN (c)	MT (d)	Tons Purchased (e)	BTU Per Lb. (f)	No. MMBTU Per Ton (g)	F.O.B Mine \$ Per Ton (h)	Transportation Cost \$ Per Ton (i)	Delivered Cost \$ Per Ton (m)	% Sulfur (n)	% Ash (o)	% H2O (p)
<b>CANE RUN</b>												
Lora Inrm Contract												
Alliance Coal LLC	P	L06010	R	7,280.10	11,913	23,928	32.56	4.97	20.86	37.53	9.65	8.71
Alliance Coal LLC	P	L06010	R	7,100.30	11,734	24,618	32.56	5.71	23.19	38.27	8.52	8.85
Syn-Fuel Solutions	P	L02015	R	50,868.30	11,541	23,082	31.29	4.97	21.53	36.26	12.91	8.78
CoalSales (Peabody)	P	L06012/K08118	R	6,633.40	11,367	22,734	28.02	0.32	28.69	35.14	9.60	12.10
Synthetic American Fuel	P	J07005	R	79,673.50	10,984	21,969	27.49	8.54	29.79	34.00	10.15	13.78
<b>TOTAL CANE RUN STATION</b>				<b>151,549.90</b>	<b>11,264</b>	<b>23,538</b>	<b>29.27</b>	<b>5.90</b>	<b>26.13</b>	<b>35.18</b>	<b>10.86</b>	<b>11.56</b>
<b>MILL CREEK</b>												
Lora Inrm Contract												
Alliance Coal LLC	P	L06010	B	85,276.00	11,547	23,084	34.15	3.37	14.58	37.52	12.74	8.68
Alliance Coal LLC	P	L06010	B	55,937.50	11,734	24,668	33.88	3.29	14.02	37.17	7.15	11.99
Alliance Coal LLC	P	L06010	B	7,270.80	12,491	24,982	32.56	4.54	18.17	37.10	7.58	8.04
CoalSales (Peabody)	P	L06012/K08118	B	7,630.00	11,107	22,214	32.20	2.87	12.92	35.07	9.42	13.20
CoalSales (Peabody)	P	L06012/K08118	B	73,647.00	11,392	22,784	32.20	2.96	12.98	35.16	8.54	12.55
Smokey Mountain Coal Corp	P	L02013/K02860	B	41,852.00	11,444	22,887	30.72	2.87	12.54	33.59	11.95	9.79
Syn-Fuel Solutions	P	L02015	B	140,357.00	11,662	23,325	31.29	4.54	18.47	35.83	12.23	8.75
<b>Total Contract</b>				<b>418,170.30</b>	<b>11,593</b>	<b>23,106</b>	<b>32.36</b>	<b>3.60</b>	<b>15.78</b>	<b>36.02</b>	<b>10.84</b>	<b>10.02</b>
Spot												
Williamson Energy	P	J07017	B	4,752.00	11,769	23,538	33.03	3.43	14.58	38.46	8.11	11.31
<b>Total Spot</b>				<b>4,752.00</b>	<b>11,769</b>	<b>23,538</b>	<b>33.03</b>	<b>3.43</b>	<b>14.58</b>	<b>38.46</b>	<b>8.11</b>	<b>11.31</b>
<b>TOTAL MILL CREEK STATION</b>				<b>422,922.30</b>	<b>11,585</b>	<b>23,170</b>	<b>32.37</b>	<b>3.85</b>	<b>15.78</b>	<b>38.02</b>	<b>10.81</b>	<b>10.93</b>
<b>TRIMBLE COUNTY</b>												
Lora Inrm Contract												
Alliance Coal LLC	P	L06010	B	9,539.30	11,399	22,787	34.15	3.64	15.87	37.79	13.63	8.90
Concol Corporation	P	L05012/K5039	B	89,248.00	12,303	24,606	32.66	4.32	17.50	36.86	10.86	6.57
Charnas Coal Sales LLC	P	J07003	B	39,266.90	11,970	23,341	32.52	4.04	17.31	36.50	9.51	10.41
Marble Coal Company	P	L05010/K05033	B	18,479.00	11,464	22,928	27.71	120.86	18.84	32.03	14.83	5.97
Santa Hill Coal	P	J07004	B	18,671.20	11,557	23,114	34.67	3.50	15.14	38.17	7.84	11.69
Smokey Mountain	B	L02013/K02860	B	48,437.00	11,395	22,780	30.72	3.14	13.78	33.86	12.42	9.68
<b>Total Contract</b>				<b>219,642.00</b>	<b>11,337</b>	<b>23,684</b>	<b>32.09</b>	<b>3.92</b>	<b>16.57</b>	<b>36.01</b>	<b>10.52</b>	<b>8.02</b>
Spot												
Williamson Energy	P	J07017	B	10,962.38	11,770	23,540	33.03	3.73	15.85	38.76	8.54	11.11
<b>Total Spot</b>				<b>10,962.38</b>	<b>11,770</b>	<b>23,540</b>	<b>33.03</b>	<b>3.73</b>	<b>15.85</b>	<b>38.76</b>	<b>8.54</b>	<b>11.11</b>
<b>TOTAL TRIMBLE COUNTY STATION</b>				<b>230,604.38</b>	<b>11,829</b>	<b>23,658</b>	<b>32.13</b>	<b>3.91</b>	<b>16.54</b>	<b>36.04</b>	<b>10.89</b>	<b>8.53</b>
<b>TOTAL LG&amp;E SYSTEM</b>				<b>805,276.28</b>	<b>11,680</b>	<b>23,200</b>	<b>31.72</b>	<b>4.15</b>	<b>17.89</b>	<b>35.87</b>	<b>10.89</b>	<b>9.89</b>

(c) POCN = Purchase Order (d) MT = Mode of Transportation  
Designated by Symbol  
R = Rail T = Truck B = Barge P = Pipeline  
(e) Designated by symbol  
P = Producer D = Distributor  
B = Broker U = Utility



LOUISVILLE GAS AND ELECTRIC COMPANY  
 ANALYSIS OF OTHER FUEL PURCHASES  
 FOR THE MONTH OF MAY 2007

<u>Fuel &amp; Supplier</u> (a)	P B D U (b)	0 C N (c)	M T (d)	Station Name (e)	Gal. or MCF Purchased (f)	BTU Per Unit (g)	Delivered Cost (\$) (h)	Cents Per MMBTU (i)	% Sulfur (j)
<u>Natural Gas</u>									
LG&E	U	-	P	Cane Run	15,065		165,260.81	1,070.20	-
LG&E	U	-	P	Mill Creek	35,374		388,052.78	1,070.25	-
LG&E	U	-	P	Paddy's Run	48,346		446,886.11	901.80	-
LG&E	U	-	P	Trimble County	222,457		1,664,233.96	729.87	-
Kentucky Utilities	U	-	P	Brown	178,959		438,428.14	239.01	-
Total Natural Gas					<u>500,201</u>		<u>3,102,861.80</u>		
							1.025 MMBTU/MCF		

There were no oil purchases during the current month.

(1) Cents per MMBTU is low due to the stats on the entry allocating a portion of Brown to LG&E being posted backwards. This was corrected in May's work.

(b) Designated by Symbol  
 P = Producer  
 B = Broker  
 D = Distributor  
 U = Utility

(c) POCN = Purchase Order or  
 Contract Number

(d) MT = Mode of Transportation  
 Designated by Symbol  
 R = Rail  
 B = Barge  
 T = Truck  
 P = Pipeline

LOUISVILLE GAS AND ELECTRIC COMPANY  
ANALYSIS OF COAL PURCHASED FOR FUEL CLAIMS BACKUP  
June-07

STATION & SUPPLIER (a)	PBDU (b)	POCN (c)	MT (g)	Tons Purchased (e)	BTU Per Lb. (f)	No. MMBTU Per Ton (h)	\$ Per Ton (i)	F.O.B Mine \$ Per MMBTU (j)	Transportation Cost \$ Per Ton (k)	Delivered Cost \$ Per Ton (l)	% Sulfur (m)	% Ash (n)	% H2O (o)
<b>CAME RUN</b>													
Lons Imm. Cont'd.													
Syn-Fuel Solutions	P	L02015	R	64,122.70	11,528	23,052	31.21	135.37	4.97	38.16	3.47	12.79	8.77
Synthetic American Fuel	P	J07005	R	77,477.10	10,924	21,849	27.31	125.00	5.81	33.92	3.17	10.01	14.06
Total Contract				141,599.80	11,197	22,394	29.07	129.84	5.87	34.94	3.30	11.27	11.66
<b>TOTAL CAME RUN STATION</b>													
Lons Imm. Cont'd.													
Lons Imm. Cont'd.													
Alliance Coal LLC	P	L06010	B	72,237.20	11,608	23,216	34.00	149.43	3.37	37.37	3.32	12.03	8.75
Alliance Coal LLC	P	L06010	B	39,343.80	11,658	23,316	33.66	144.36	3.31	36.97	2.81	7.39	12.05
CoalSales (Peabody)	P	L06012/K08118	B	30,032.50	10,868	21,738	31.95	146.90	2.87	34.82	3.34	10.72	12.89
CoalSales (Peabody)	P	L06012/K08118	B	47,899.30	11,443	22,890	31.93	138.58	2.96	34.91	3.08	8.63	12.06
Smoky Mountain Coal Corp	P	L02013/K02860	B	31,222.50	11,415	22,829	30.79	134.68	2.87	33.68	3.08	12.13	9.03
Syn-Fuel Solutions	B	L02015	B	151,247.50	11,630	23,261	31.21	134.16	4.84	35.75	3.39	12.18	8.80
Total Contract				371,932.80	11,526	23,051	32.13	139.38	3.70	35.63	3.22	11.07	9.99
<b>TOTAL MILL CREEK STATION</b>													
TRIMBLE COUNTY													
Lons Imm. Cont'd.													
Consoi Corporation	P	L05012/K06008	B	85,720.10	12,459	24,916	32.90	132.05	4.32	37.22	3.43	11.23	5.75
Charolett Coal Sales LLC	P	J07003	B	13,927.00	11,372	22,744	31.83	136.93	4.04	35.87	3.44	11.79	9.97
Marletts Coal Company	P	L05010/K05033	B	19,781.80	10,906	21,812	25.35	118.22	4.32	29.87	3.32	19.25	5.75
Sando Hill Coal	P	J07004	B	14,932.20	11,498	22,972	34.32	169.40	3.50	37.62	2.60	11.11	8.96
Smoky Mountain	B	L02013/K02860	B	8,496.50	11,580	23,160	30.70	132.96	3.14	33.93	3.05	11.45	9.33
Total Contract				140,783.60	11,990	23,979	31.79	132.57	4.15	35.94	3.31	12.41	6.67
<b>TOTAL TRIMBLE COUNTY STATION</b>													
<b>TOTAL LG&amp;E SYSTEM</b>													

(b) Designated by symbol  
P= Producer  
B= Broker

(c) POCN = Purchase Order  
or Contract Number

(g) MT= Mode of Transportation  
Designated by Symbol  
R = Rail  
T = Truck  
B = Barge  
P = Pipeline

**LOUISVILLE GAS AND ELECTRIC COMPANY  
ANALYSIS OF OTHER FUEL PURCHASES  
FOR THE MONTH OF JUNE 2007**

<u>Fuel &amp; Supplier</u> (a)	<u>P</u> (b)	<u>C</u> (c)	<u>M</u> (d)	<u>Station Name</u> (e)	<u>Gal. or MCF Purchased</u> (f)	<u>BTU Per Unit</u> (g)	<u>Delivered Cost (\$)</u> (h)	<u>Cents Per MMBTU</u> (i)	<u>% Sulfur</u> (j)
<u>Natural Gas</u>									
LG&E	U	-	P	Cane Run	11,368		98,413.91	844.61	-
LG&E	U	-	P	Mill Creek	17,253		149,360.95	844.61	-
LG&E	U	-	P	Paddy's Run	16,197		134,703.63	811.37	-
LG&E	U	-	P	Trimble County	143,319		1,521,546.45	1,035.76	-
Kentucky Utilities	U	-	P	Brown	38,776		328,650.72	826.90	-
Total Natural Gas					<u>226,913</u>		<u>2,232,675.66</u>		
						1.025 MMBTU/MCF			

There were no oil purchases during the current month.

Oil

(b) Designated by Symbol  
 P = Producer  
 B = Broker  
 D = Distributor  
 U = Utility

(c) POCN = Purchase Order or Contract Number

(d) MT = Mode of Transportation Designated by Symbol  
 R = Rail  
 B = Barge  
 T = Truck  
 P = Pipeline

LOUISVILLE GAS AND ELECTRIC COMPANY  
 ANALYSIS OF COAL PURCHASED FOR FUEL CLAUSE BACKUP  
 July-07

STATION & SUPPLIER (a)	PBDU (b)	POCN (c)	MT (d)	Tons Purchased (e)	BTU Per Lb. (f)	No. MMBTU Per Ton (g)	F.O.B. Mine \$ Per MMBTU (h)	Transportation Cost \$ Per Ton (i)	Delivered Cost \$ Per MMBTU (m)	% Sulfur (n)	% Ash (o)	% H2O (p)	
<b>CANE RUN</b>													
Long Term Contract													
CoalSales (Peabody)	P	L06012/K06118	R	6,944.40	11,306	22,612	\$29.40	6.61	29.24	159.24	3.26	9.24	13.26
Syn-Fuel Solutions	P	L02015	R	12,182.90	11,522	23,044	\$31.34	5.27	22.87	159.69	3.19	12.22	9.61
Synthetic American Fuel	P	J07005	R	72,550.00	10,935	21,870	\$27.34	125.00	30.23	155.23	3.23	10.32	13.72
Total Contract				91,667.20	11,041	22,082	\$28.02	8.44	28.14	156.05	3.25	10.49	13.14
<b>TOTAL CANE RUN STATION</b>													
				91,667.20	11,041	22,082	\$28.02	8.44	28.14	156.05	3.25	10.49	13.14
<b>MILL CREEK</b>													
Long Term Contract													
Alliance Coal LLC	P	L06010	B	42,017.60	11,540	23,280	\$34.44	3.45	14.82	162.78	3.28	11.47	9.15
Alliance Coal LLC	P	L06010	B	20,117.40	11,705	23,411	\$33.70	3.44	14.69	159.05	2.92	7.05	12.13
Alliance Coal LLC	P	L06010	R	35,505.20	11,916	23,833	\$32.85	4.79	20.07	157.92	3.10	9.88	8.79
CoalSales (Peabody)	P	L06012/K06118	B	51,408.70	11,030	22,061	\$31.60	2.96	13.44	156.68	3.07	9.65	13.27
CoalSales (Peabody)	P	L06012/K06118	B	24,569.10	11,415	22,828	\$31.60	3.03	13.28	151.72	2.88	8.64	12.28
Smoky Mountain Coal Corp	B	L02013/K02060	B	16,331.50	11,310	22,620	\$30.36	2.92	12.89	147.12	3.02	11.90	10.60
Syn-Fuel Solutions	P	L02015	R	145,090.10	11,660	23,321	\$34.24	4.83	20.70	155.10	3.38	12.12	8.78
Total Contract				339,130.90	11,951	23,102	\$32.04	4.04	17.50	156.17	3.22	10.85	10.68
CoalSales	P	J07025	B	12,253.30	11,516	23,033	\$31.23	3.06	13.37	148.86	2.89	8.64	11.70
Total Spot				12,253.30	11,516	23,033	\$31.23	3.06	13.37	148.86	2.89	8.64	11.70
<b>TOTAL MILL CREEK STATION</b>													
				351,383.90	11,550	23,100	\$32.01	4.01	17.35	155.92	3.20	10.78	10.14
<b>TRIMBLE COUNTY</b>													
Long Term Contract													
Consol Corporation	P	L06012/K06039	B	26,421.50	12,235	24,471	\$32.40	4.50	18.39	150.90	3.23	11.40	6.90
Charobas Coal Sales LLC	P	J07003	B	6,280.00	11,712	23,464	\$32.82	4.12	17.56	158.16	3.33	9.69	10.22
Manetta Coal Company	P	L06010/K06033	B	9,935.00	11,167	22,335	\$28.57	4.41	19.25	138.72	3.36	16.78	6.83
Sands Hill Coal	P	J07004	B	6,430.00	11,596	23,192	\$34.58	4.41	15.42	164.53	3.22	9.98	8.05
Total Contract				51,066.50	11,685	23,771	\$31.56	4.32	18.17	150.83	3.27	12.06	7.51
<b>TOTAL TRIMBLE COUNTY STATION</b>													
				51,066.50	11,685	23,771	\$31.56	4.32	18.17	150.83	3.27	12.06	7.51
<b>TOTAL LG&amp;E SYSTEM</b>													
				484,117.80	11,490	22,980	\$31.22	4.49	19.54	155.41	3.22	10.86	10.41

(b) Designated by symbol  
 P= Producer  
 B= Broker

(c) POCN = Purchase Order  
 or Contract Number

(d) MT= Mode of Transportation  
 Designated by Symbol  
 R = Rail T = Truck B = Barge P = Pipeline

LOUISVILLE GAS AND ELECTRIC COMPANY  
 ANALYSIS OF OTHER FUEL PURCHASES  
 FOR THE MONTH OF JULY 2007

<u>Fuel &amp; Supplier</u> (a)	<u>P</u> (b)	<u>0</u> (c)	<u>M</u> (d)	<u>T</u> (e)	<u>Station Name</u> (e)	<u>Gal. or MCF Purchased</u> (f)	<u>BTU Per Unit</u> (g)	<u>Delivered Cost (\$)</u> (h)	<u>Cents Per MMBTU</u> (i)	<u>% Suifur</u> (j)
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Oil

There were no oil purchases during the current month.

Natural Gas

LG&E	U	-	P		Cane Run	11,941		84,852.75	693.27	-
LG&E	U	-	P		Mill Creek	12,592		89,478.76	693.27	-
LG&E	U	-	P		Paddy's Run	17,116		121,876.26	694.69	-
LG&E	U	-	P		Trimble County	236,387		1,975,975.32	815.52	-
Kentucky Utilities	U	-	P		Brown	14,891		202,829.76	1,328.87	-
Total Natural Gas						<u>292,927</u>		<u>2,475,012.85</u>		
							1.025 MMBTU/MCF			

(b) Designated by Symbol  
 P = Producer  
 B = Broker  
 D = Distributor  
 U = Utility

(c) POCN = Purchase Order or Contract Number

(d) MT = Mode of Transportation Designated by Symbol  
 R = Rail  
 B = Barge  
 T = Truck  
 P = Pipeline

LOUISVILLE GAS and ELECTRIC COMPANY  
ANALYSIS OF COAL PURCHASED FOR FUEL CLAUSE BACKUP  
August-07

STATION & SUPPLIER (a)	PBDU (b)	POCN (c)	MT (d)	Tons Purchased (e)	BTU Per Lb. (f)	No. MMBTU Per Ton (g)	F.O.B Mine \$ Per Ton (h)	Transportation Cost \$ Per Ton (i)	Delivered Cost \$ Per MMBTU (m)	% Sulfur (n)	% Ash (o)	% H2O (p)
<b>GANE RUN</b>												
Long Term Contract												
Alliance Coal	P	L06010	R	8,543.90	11,912	23,824	\$32.81	5.27	22.12	38.08	10.32	8.28
CoalSales (Peabody)	P	L06012/K06118	R	13,257.90	11,459	22,918	\$29.78	6.70	29.25	36.50	8.87	11.02
Syn-Fuel Solutions	P	L02015	R	33,748.50	11,481	22,962	\$31.15	5.27	22.85	36.42	13.20	8.74
Synthetic American Fuel	P	J07005	R	73,175.60	10,908	21,815	\$27.27	6.70	30.72	33.97	10.36	13.85
Total Contract				128,723.00	11,181	22,393	\$28.91	6.23	27.87	35.16	10.98	11.94
<b>TOTAL GANE RUN STATION</b>				<b>128,723.90</b>	<b>11,181</b>	<b>22,393</b>	<b>\$28.91</b>	<b>6.23</b>	<b>27.87</b>	<b>35.15</b>	<b>10.98</b>	<b>11.94</b>
<b>MILL CREEK</b>												
Long Term Contract												
Alliance Coal LLC	P	L06010	B	31,518.10	11,823	23,648	\$34.09	3.48	14.72	37.57	6.73	11.76
Alliance Coal LLC	P	L06010	B	26,843.10	11,621	23,242	\$34.40	3.51	16.10	37.91	12.30	8.39
Alliance Coal LLC	P	L06010	R	51,020.00	11,910	23,821	\$32.81	4.83	20.28	37.64	11.28	7.75
CoalSales (Peabody)	P	L06012/K06118	B	73,096.70	10,942	23,863	\$30.86	2.98	13.62	33.84	10.51	12.89
Emerald International Corp	P	J07029	B	7,488.70	11,100	22,199	\$30.73	2.39	10.77	33.12	11.40	12.18
Smoky Mountain Coal Corp	B	L02013/K02860	B	7,757.00	11,287	22,574	\$30.49	2.98	13.21	33.47	12.72	9.95
Syn-Fuel Solutions	P	L02015	R	169,065.80	11,597	23,164	\$31.15	4.63	20.82	35.88	12.87	8.31
Total Contract				369,789.40	11,515	23,031	\$31.81	4.15	18.04	35.97	11.58	9.51
Spot												
CoalSales	P	J07025	B	33,427.30	11,559	23,118	\$31.51	3.08	13.32	34.59	8.77	11.17
Total Spot				33,427.30	11,559	23,118	\$31.51	3.08	13.32	34.59	8.77	11.17
<b>TOTAL MILL CREEK STATION</b>				<b>403,226.70</b>	<b>11,519</b>	<b>23,038</b>	<b>\$31.78</b>	<b>4.07</b>	<b>17.64</b>	<b>35.85</b>	<b>11.35</b>	<b>9.65</b>
<b>TRIMBLE COUNTY</b>												
Long Term Contract												
Alliance Coal LLC	P	L06010	B	11,024.09	11,758	23,517	\$34.09	3.74	15.91	37.83	7.21	11.48
Alliance Coal LLC	P	L06010	B	31,522.76	11,569	23,160	\$34.40	3.79	16.38	38.20	12.32	9.08
Conoco Corporation	P	L05012/K05039	B	30,088.50	12,346	24,691	\$32.43	4.50	18.22	36.93	11.13	8.29
Charobels Coal Sales LLC	P	J07003	B	9,171.20	11,499	22,998	\$32.25	4.20	18.28	38.46	3.64	10.59
Manetta Coal Company	P	L05010/K05033	B	16,276.00	10,847	21,894	\$34.89	4.50	20.58	29.39	134.23	18.00
Smoky Mountain	B	L02013/K02860	B	21,855.20	11,317	22,653	\$30.49	3.27	14.45	33.78	13.00	9.31
Total Contract				119,817.75	11,648	23,296	\$31.71	4.00	17.16	35.71	12.45	8.01
Spot												
Coal Network Inc	P	L07033	B	6,341.57	11,172	22,344	\$32.00	6.35	23.65	37.35	17.45	6.5
CoalSales	B	J07025	B	3,041.80	11,828	23,255	\$31.51	3.38	14.53	34.88	8.60	10.8
Total Spot				9,383.37	11,320	22,639	\$31.84	4.71	20.81	36.55	14.58	8.0
<b>TOTAL TRIMBLE COUNTY STATION</b>				<b>129,201.12</b>	<b>11,624</b>	<b>23,249</b>	<b>\$31.72</b>	<b>4.05</b>	<b>17.41</b>	<b>35.77</b>	<b>12.60</b>	<b>8.1</b>
<b>TOTAL LG&amp;E SYSTEM</b>												
				<b>661,251.72</b>	<b>11,474</b>	<b>22,948</b>	<b>\$31.21</b>	<b>4.46</b>	<b>19.54</b>	<b>35.70</b>	<b>11.52</b>	<b>9.1</b>

(b) Designated by symbol  
P = Producer  
B = Broker  
U = Utility

(c) POCN = Purchase Order  
or Contract Number

(d) MT = Mode of Transportation  
Designated by Symbol  
R = Rail  
T = Truck  
B = Barge  
P = Pipeline

LOUISVILLE GAS AND ELECTRIC COMPANY  
ANALYSIS OF OTHER FUEL PURCHASES  
FOR THE MONTH OF AUGUST 2007

<u>Fuel &amp; Supplier</u> (a)	<u>P</u> (b)	<u>C</u> (c)	<u>M</u> (d)	<u>Station Name</u> (e)	<u>Gal. or MCF Purchased</u> (f)	<u>BTU Per Unit</u> (g)	<u>Delivered Cost (\$)</u> (h)	<u>Cents Per MMBTU</u> (i)	<u>% Sulfur</u> (j)
<u>Natural Gas</u>									
LG&E	U	-	P	Cane Run	19,141		131,286.20	669.18	-
LG&E	U	-	P	Mill Creek	9,617		65,962.04	669.19	-
LG&E	U	-	P	Paddy's Run	171,731		1,199,765.58	681.59	-
LG&E	U	-	P	Zorn	5,484		37,614.21	669.17	-
LG&E	U	-	P	Trimble County	822,205		5,607,052.68	665.32	-
Kentucky Utilities	U	-	P	Brown	323,988		2,379,567.41	716.55	-
Total Natural Gas					<u>1,352,166</u>	1.025 MMBTU/MCF	<u>9,421,248.12</u>		
<u>Oil</u>									
There were no oil purchases during the current month.									

(b) Designated by Symbol  
 P = Producer  
 B = Broker  
 D = Distributor  
 U = Utility

(c) POCN = Purchase Order or Contract Number

(d) MT = Mode of Transportation Designated by Symbol  
 R = Rail  
 B = Barge  
 T = Truck  
 P = Pipeline

**Louisville Gas & Electric**  
**Analysis Of Coal Purchased for Fuel Clause Backup**  
 Sep - 2007

Station & Supplier (a)	PBDU (b)	POCN (c)	MT (d)	Tons Purchased (e)	BTU (f)	No. MMBTU Per Ton (g)	F.O.B. Mine \$ Per Ton (h)	Transportation Cost \$ Per Ton (i)	Delivered Cost \$ Per Ton (j)	MMBTU (k)	MMBTU (l)	% Sulfur (m)	% Ash (n)	% H2O (o)	% (p)
<b>Cane Run</b>															
<b>Long Term Contract</b>															
Alliance Coal LLC	P	LGE06010	R	14,714.70	12,335	24,669	32.85	133.15	6.01	24.38	38.86	157.51	2.86	8.34	8.70
Alliance Coal LLC	P	LGE06010	R	8,805.70	11,214	22,428	32.85	146.45	5.27	23.50	38.12	168.85	3.46	12.88	8.60
Synfuel Solutions Operating Co.	P	LGE02015	R	22,372.40	11,583	23,166	31.13	134.38	5.27	22.75	36.40	157.13	3.46	12.81	8.69
Synthetic American Fuels Enterprises	P	J07005	R	72,603.10	10,911	21,821	27.28	125.00	6.84	31.38	34.12	156.38	3.26	10.48	13.90
<b>Total Long Term</b>															
				118,486.90	11,237	22,474	29.11	129.53	6.33	20.15	35.44	167.68	3.26	10.83	11.97
				118,486.90	11,237	22,474	29.11	129.53	6.33	20.15	35.44	167.68	3.26	10.83	11.97
<b>Mill Creek</b>															
<b>Long Term Contract</b>															
Alliance Coal LLC	P	LGE06010	R	10,162.70	12,450	24,901	32.85	131.91	5.55	22.28	38.40	154.18	2.92	8.32	8.00
Alliance Coal LLC	P	LGE06010	B	45,761.50	11,745	23,490	33.91	144.38	3.52	14.98	37.43	159.34	3.00	7.12	11.81
Alliance Coal LLC	P	LGE06010	B	85,125.00	11,586	23,195	34.44	148.46	3.56	15.36	38.00	163.82	3.47	12.02	9.71
Alliance Coal LLC	P	LGE06010	R	8,702.00	12,157	24,314	32.85	135.09	4.83	19.87	37.88	154.96	3.43	9.17	8.07
COALSLES LLC	P	LGE06012/KKUF06118	B	58,828.60	10,977	21,954	30.75	140.08	2.98	13.58	33.73	163.66	3.38	10.37	12.70
Emerald International Corporation	P	J07029	B	8,229.40	11,132	22,265	30.82	138.41	2.39	10.73	33.21	149.14	3.21	11.12	11.70
Smoky Mountain Coal Corp	B	LGE02013/KKUF02880	B	7,975.70	11,122	22,245	30.47	138.88	2.98	13.39	33.45	150.37	3.34	13.98	8.74
Synfuel Solutions Operating Co.	P	LGE02015	R	167,488.10	11,569	23,138	31.13	134.54	4.83	20.88	35.96	155.42	3.52	12.72	8.54
<b>Total Long Term</b>															
				393,273.00	11,623	23,047	32.17	139.60	4.06	17.68	36.22	167.18	3.40	11.38	9.66
<b>Spot Contract</b>															
COALSLES LLC	P	J07025	B	20,263.80	11,581	23,182	31.50	135.88	3.08	13.28	34.58	149.16	2.94	8.73	10.78
<b>Total Spot</b>															
				20,263.80	11,581	23,182	31.50	135.88	3.08	13.28	34.58	149.16	2.94	8.73	10.78
<b>Total Mill Creek</b>															
				413,636.80	11,627	23,064	32.14	139.42	4.00	17.36	36.14	166.78	3.38	11.23	9.71

(d) MT = Mode of Transportation  
 Designated by Symbol  
 R = Rail T = Truck B = Barge P = Pipeline

(e) POCN = Purchase Order  
 or Contract Number

(b) Designated by symbol  
 P= Producer D= Distributor  
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Louisville Gas & Electric  
 Analysis Of Coal Purchased for Fuel Clause Backup  
 Sep - 2007

Station & Supplier (a)	PBDU (b)	POCN (c)	MT (d)	Tons Purchased (e)	BTU Per Lb. (f)	No. MMBTU Per Ton (g)	F.O.B. Mine \$ Per Ton (h)	Transportation Cost \$ Per Ton (i)	Transportation Cost \$ Per MMBTU (j)	Delivered Cost \$ Per Ton (k)	Delivered Cost \$ Per MMBTU (l)	% Sulfur (m)	% Ash (n)	% H2O (o)	% (p)
<b>Trimble County</b>															
<b>High Sulfur Coal</b>															
<b>Long Term Contract</b>															
Charolais Coal Sales LLC	P	J07003	B	18,583.70	11,618	23,239	32.53	140.00	4.20	18.07	36.73	158.07	3.48	9.21	10.60
CONSOL Energy Inc.	P	LGE05012/KUF05039	B	74,860.10	12,339	24,679	32.56	131.95	4.50	18.23	37.06	150.18	3.08	10.96	6.52
Marietta Coal Company	P	LGE05010/KUF05033	B	6,405.00	11,038	22,072	24.35	110.31	4.50	20.39	29.85	130.70	4.16	18.36	5.80
Smoky Mountain Coal Corp	B	LGE02013/KUF02860	B	38,912.61	11,354	22,708	30.43	133.98	3.27	14.40	33.70	148.39	3.17	12.67	9.34
<b>Total Long Term</b>				<b>138,761.41</b>	<b>11,806</b>	<b>23,813</b>	<b>31.58</b>	<b>132.62</b>	<b>4.12</b>	<b>17.28</b>	<b>36.70</b>	<b>149.90</b>	<b>3.22</b>	<b>11.60</b>	<b>7.83</b>
<b>Spot Contract</b>															
COALSLES LLC	P	J07025	B	34,069.50	11,525	23,050	31.50	136.65	3.38	14.67	34.88	151.32	2.97	6.71	11.44
Williamson Energy LLC	P	J07017	B	12,849.00	11,607	23,213	32.60	140.43	3.98	17.06	36.56	157.49	2.38	9.58	10.70
<b>Total Spot</b>				<b>46,918.50</b>	<b>11,647</b>	<b>23,086</b>	<b>31.80</b>	<b>137.70</b>	<b>3.64</b>	<b>16.32</b>	<b>36.34</b>	<b>163.02</b>	<b>2.81</b>	<b>8.96</b>	<b>11.24</b>
<b>Total Trimble County</b>				<b>185,679.91</b>	<b>11,816</b>	<b>23,631</b>	<b>31.64</b>	<b>133.87</b>	<b>3.87</b>	<b>16.80</b>	<b>36.61</b>	<b>160.67</b>	<b>3.11</b>	<b>10.93</b>	<b>8.69</b>
<b>Total Louisville Gas &amp; Electric</b>				<b>717,712.61</b>	<b>11,564</b>	<b>23,107</b>	<b>31.51</b>	<b>136.36</b>	<b>4.38</b>	<b>16.95</b>	<b>36.89</b>	<b>155.31</b>	<b>3.28</b>	<b>11.09</b>	<b>9.82</b>

(b) Designated by symbol  
 P = Producer D = Distributor U = Utility  
 B = Broker

(c) POCN = Purchase Order  
 or Contract Number

(d) MT = Mode of Transportation2  
 Designated by Symbol  
 R = Rail T = Truck B = Barge P = Pipeline

LOUISVILLE GAS AND ELECTRIC COMPANY  
 ANALYSIS OF OTHER FUEL PURCHASES  
 FOR THE MONTH OF SEPTEMBER 2007

<u>Fuel &amp; Supplier</u> (a)	<u>P</u> (b)	<u>0</u> (c)	<u>M</u> (d)	<u>Station</u> <u>Name</u> (e)	<u>Gal. or</u> <u>MCF</u> <u>Purchased</u> (f)	<u>BTU Per</u> <u>Unit</u> (g)	<u>Delivered</u> <u>Cost (\$)</u> (h)	<u>Cents</u> <u>Per</u> <u>MMBTU</u> (i)	<u>%</u> <u>Sulfur</u> (j)
Petroleum Traders	D	J07013	T	Trimble County	104,312	140,000/Gal	250,171.47	1,713.07	0.30
<u>Oil</u>									
<u>Natural Gas</u>									
LG&E	U	-	P	Cane Run	12,007		76,474.97	621.39	-
LG&E	U	-	P	Mill Creek	39,967		254,557.82	621.39	-
LG&E	U	-	P	Paddy's Run	18,904		124,483.65	642.43	
LG&E	U	-	P	Trimble County	446,091		2,873,707.01	628.49	
Kentucky Utilities	U	-	P	Brown	84,746		483,397.94	556.49	
Total Natural Gas					601,715	1.025 MMBTU/MCF	3,812,621.39		

(b) Designated by Symbol  
 P = Producer  
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 D = Distributor  
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(c) POCN = Purchase Order or Contract Number

(d) MT = Mode of Transportation Designated by Symbol  
 R = Rail  
 B = Barge  
 T = Truck  
 P = Pipeline

Louisiana Gas & Electric  
 Analysis Of Coal Purchased for Fuel Clause Backup  
 Oct - 2007

Station & Supplier (a)	PBDU (b)	POCN (c)	MT (d)	Tons Purchased (e)	BTU Per Lb. (f)	No. MMBTU Per Ton (g)	F.O.B. Mine \$ Per Ton (h)	\$ Per MMBTU Ton (i)	Transportation Cost \$ Per MMBTU Ton (j)	Delivered Cost \$ Per Ton (k)	MMBTU (l)	% Sulfur (m)	% Ash (n)	% H2O (p)
<b>Cane Run</b>														
<u>Cane Run High Sulfur Coal</u>														
<u>Long Term Contract</u>														
Alliance Coal LLC	P	LGE06010	R	40,621.70	11,470	22,939	32.27	140.68	5.40	23.54	37.67	3.55	12.41	9.50
Synfuel Solutions Operating Co.	P	LGE02015	R	37,040.30	11,570	23,139	31.37	135.59	5.40	23.34	36.77	3.48	12.28	8.89
Synthetic American Fuels Enterprises	P	J07005	R	84,371.90	10,924	21,848	27.18	124.42	6.82	31.19	34.00	3.17	10.35	13.91
<b>Total Cane Run</b>		<u>Total Long Term</u>		<u>162,033.90</u>	<u>11,208</u>	<u>22,417</u>	<u>29.42</u>	<u>131.23</u>	<u>6.13</u>	<u>27.37</u>	<u>35.55</u>	<u>3.34</u>	<u>11.31</u>	<u>11.66</u>
				<u>162,033.90</u>	<u>11,208</u>	<u>22,417</u>	<u>29.42</u>	<u>131.23</u>	<u>6.13</u>	<u>27.37</u>	<u>35.55</u>	<u>3.34</u>	<u>11.31</u>	<u>11.66</u>

(b) Designated by symbol  
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 Designated by Symbol  
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Louisiana Gas & Electric  
Analysis of Coal Purchased for Fuel Clause Backup  
Oct - 2007

Station & Supplier (a)	PBDU (b)	POCN (c)	MT (d)	Tons Purchased (e)	BTU Per Ton (f)	No. MMBTU Ton (g)	F.O.B. Mine \$ Per Ton (h)	Transportation Cost \$ Per Ton (i)	Delivered Cost \$ Per Ton (j)	% Sulfur (m)	% Ash (n)	% H2O (o)			
<b>Mill Creek</b>															
<b>Mill Creek High Sulfur Coal</b>															
<b>Long Term Contract</b>															
Alliance Coal LLC	P	LGE06010	B	17,466.30	11,621	23,242	33.52	144.21	3.54	15.23	37.06	159.44	2.89	6.88	12.90
Alliance Coal LLC	P	LGE06010	B	87,494.40	11,554	23,107	33.72	145.95	3.82	16.50	37.54	162.45	3.47	11.54	9.50
Alliance Coal LLC	P	LGE06010	R	104,660.30	11,609	23,219	32.27	138.99	4.96	21.36	37.23	160.35	3.53	12.28	8.75
Charoias Coal Sales LLC	P	J07003	B	6,169.80	11,833	23,665	32.67	138.07	4.05	17.16	36.73	155.23	3.60	8.23	10.41
COALSLES LLC	P	LGE06012/KUF06118	B	73,063.70	10,932	21,863	30.83	141.01	3.07	14.06	33.90	155.07	3.23	9.89	13.47
CONSOL Energy Inc.	P	LGE05012/KUF05039	B	44,790.90	12,266	24,536	32.53	132.59	5.18	21.12	37.71	153.71	3.05	11.72	6.37
Emerald International Corporation	P	J07029	B	18,508.50	11,171	22,341	30.92	138.41	2.47	11.03	33.39	148.44	2.95	10.73	12.03
Maricita Coal Company	P	LGE05010/KUF05033	B	4,808.60	10,753	21,506	25.02	116.32	5.18	24.09	30.20	140.41	3.60	20.68	5.32
Sands Hill Coal Co. Inc	P	J07004	B	1,611.85	11,566	23,132	35.28	152.52	4.30	18.59	39.58	171.11	1.84	7.22	11.11
Smoky Mountain Coal Corp	B	LGE02013/KUF02860	B	60,530.00	11,250	22,501	30.31	134.71	3.06	13.60	33.37	148.31	3.24	13.27	9.62
Synfuel Solutions Operating Co.	P	LGE02015	R	59,290.90	11,720	23,440	31.37	133.85	4.95	21.08	36.32	154.93	3.44	12.22	8.21
Synthetic American Fuels Enterprises	P	J07005	B	9,476.40	10,432	20,863	29.60	141.89	2.63	12.61	32.23	154.50	2.85	9.93	17.63
<b>Total Long Term</b>				<b>486,671.65</b>	<b>11,482</b>	<b>22,964</b>	<b>31.87</b>	<b>138.80</b>	<b>4.05</b>	<b>17.64</b>	<b>35.92</b>	<b>166.44</b>	<b>3.32</b>	<b>11.67</b>	<b>9.86</b>
<b>Spot Contract</b>															
Pleasant View Mining Co. Inc	P	J07026	B	21,379.90	11,676	23,352	32.10	137.45	3.06	13.10	35.16	150.55	3.19	10.79	9.83
<b>Total Spot</b>				<b>21,379.90</b>	<b>11,676</b>	<b>23,352</b>	<b>32.10</b>	<b>137.45</b>	<b>3.06</b>	<b>13.10</b>	<b>35.16</b>	<b>150.55</b>	<b>3.19</b>	<b>10.79</b>	<b>9.83</b>
<b>Total Mill Creek</b>				<b>508,251.55</b>	<b>11,490</b>	<b>22,980</b>	<b>31.88</b>	<b>138.74</b>	<b>4.01</b>	<b>17.45</b>	<b>35.89</b>	<b>166.19</b>	<b>3.32</b>	<b>11.64</b>	<b>9.86</b>

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or Contract Number

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Designated by Symbol  
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Louisville Gas & Electric  
Analysis Of Coal Purchased for Fuel Clause Backup  
Oct - 2007

Station & Supplier (a)	PBDU (b)	POCN (c)	MT (d)	Tons Purchased (e)	BTU Per Lb. (f)	No. MMBTU Per Ton (g)	F.O.B. Mine \$ Per Ton (h)	Transportation Cost \$ Per Ton (j)	Delivered Cost \$ Per Ton (l)	% Sulfur (n)	% Ash (o)	% H2O (p)			
<b>Trimble County</b>															
<b>Trimble County High Sulfur Coal</b>															
<b>Long Term Contract</b>															
Charlars Coal Sales LLC	P	J07003	B	3,106.20	11,762	23,563	32.67	138.67	4.20	17.82	36.67	156.49	3.73	8.89	9.76
CONSOL Energy Inc.	P	LGE05012KUF05039	B	19,199.50	12,334	24,668	32.53	131.89	4.50	18.24	37.03	150.13	3.02	11.48	6.03
Manetta Coal Company	P	LGE05010KUF05033	B	8,114.00	10,845	21,689	25.02	115.34	4.50	20.75	29.52	136.09	3.26	19.84	5.43
Smoky Mountain Coal Corp	B	LGE02013KUF02860	B	4,677.50	11,339	22,679	30.49	134.45	3.27	14.42	33.76	148.87	3.14	12.68	9.43
<b>Total Long Term</b>				<b>35,097.20</b>	<b>11,808</b>	<b>23,616</b>	<b>30.64</b>	<b>129.30</b>	<b>4.31</b>	<b>18.26</b>	<b>34.85</b>	<b>147.65</b>	<b>3.16</b>	<b>13.36</b>	<b>6.68</b>
<b>Spot Contract</b>															
Williamson Energy LLC	P	J07017	B	11,165.00	11,804	23,608	33.15	140.43	3.96	16.78	37.11	157.21	2.12	9.56	9.85
<b>Total Spot</b>				<b>11,165.00</b>	<b>11,804</b>	<b>23,608</b>	<b>33.15</b>	<b>140.43</b>	<b>3.96</b>	<b>16.78</b>	<b>37.11</b>	<b>157.21</b>	<b>2.12</b>	<b>9.56</b>	<b>9.85</b>
<b>Total Trimble County</b>				<b>46,262.20</b>	<b>11,807</b>	<b>23,614</b>	<b>31.17</b>	<b>131.99</b>	<b>4.22</b>	<b>17.59</b>	<b>35.39</b>	<b>149.66</b>	<b>2.90</b>	<b>12.43</b>	<b>7.44</b>
<b>Total Louisville Gas &amp; Electric</b>				<b>718,647.65</b>	<b>11,447</b>	<b>22,694</b>	<b>31.28</b>	<b>136.63</b>	<b>4.50</b>	<b>19.67</b>	<b>36.76</b>	<b>166.30</b>	<b>3.29</b>	<b>11.64</b>	<b>10.11</b>

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Designated by Symbol  
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LOUISVILLE GAS AND ELECTRIC COMPANY  
 ANALYSIS OF OTHER FUEL PURCHASES  
 FOR THE MONTH OF OCTOBER 2007

<u>Fuel &amp; Supplier</u> (a)	<u>P</u> (b)	<u>0</u> (c)	<u>M</u> (d)	<u>Station Name</u> (e)	<u>Gal. or MCF Purchased</u> (f)	<u>BTU Per Unit</u> (g)	<u>Delivered Cost (\$)</u> (h)	<u>Cents Per MMBTU</u> (i)	<u>% Sulfur</u> (j)
There were no oil purchases during the current month.									
<u>Natural Gas</u>									
L&E	U	-	P	Cane Run	12,955		97,049.79	730.85	-
L&E	U	-	P	Mill Creek	33,163		248,433.98	730.86	-
L&E	U	-	P	Paddy's Run	21,762		164,125.84	735.79	-
L&E	U	-	P	Zorn	386		2,891.64	730.21	-
L&E	U	-	P	Trimble County	266,097		2,108,343.60	773.00	-
Kentucky Utilities	U	-	P	Brown	46,011		356,359.06	755.62	-
<u>Total Natural Gas</u>					<u>380,374</u>		<u>2,977,203.91</u>		
						1.025 MMBTU/MCF			

(d) MT = Mode of Transportation  
 Designated by Symbol

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(c) POCN = Purchase Order or  
 Contract Number

(b) Designated by Symbol  
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 B = Broker  
 D = Distributor  
 U = Utility

Louisville Gas & Electric  
 Analysis Of Coal Purchased for Fuel Clause Backup  
 Nov - 2007

Station & Supplier (a)	PBDU (b)	POCN (c)	MT (d)	Tons Purchased (e)	BTU Per Lb. (f)	No. MMBTU Per Ton (g)	F.O.B. Mine \$ Per Ton (h)	Transportation Cost \$ Per Ton (i)	Transportation Cost MMBTU (k)	Delivered Cost \$ Per Ton (l)	Delivered Cost MMBTU (m)	% Sulfur (n)	% Ash (o)	% H2O (p)	
<b>Cane Run</b>															
<b>Cane Run High Sulfur Coal</b>															
<b>Long Term Contract</b>															
ALLIANCE COAL LLC	P	LGE06010	R	44,113.50	11,609	23,219	32.35	139.32	5.40	23.28	37.75	182.68	3.45	12.31	8.94
COALSLES LLC	P	LGE06012/KUJF06118	R	58,504.50	10,935	21,870	28.43	130.00	6.88	31.89	35.41	161.69	2.95	9.99	13.85
Synthetic American Fuels Enterprises	P	J07005	R	20,487.00	11,106	22,213	27.64	124.41	6.92	31.16	34.58	155.57	3.17	10.97	12.33
<b>Total Long Term</b>				<b>121,095.00</b>	<b>11,210</b>	<b>22,419</b>	<b>29.72</b>	<b>132.58</b>	<b>6.40</b>	<b>22.61</b>	<b>38.12</b>	<b>161.09</b>	<b>3.17</b>	<b>11.00</b>	<b>11.80</b>
<b>Total Cane Run</b>				<b>121,095.00</b>	<b>11,210</b>	<b>22,419</b>	<b>29.72</b>	<b>132.58</b>	<b>6.40</b>	<b>22.61</b>	<b>38.12</b>	<b>161.09</b>	<b>3.17</b>	<b>11.00</b>	<b>11.80</b>

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 Designated by Symbol  
 R = Rail T = Truck B = Barge P = Pipeline

Louisville Gas & Electric  
Analysis Of Coal Purchased for Fuel Clause Backup  
Nov - 2007

Station & Supplier (a)	PBDU (b)	POCN (c)	MT (d)	Tons Purchased (e)	BTU Per Lb. (f)	No. MMBTU Per Ton (g)	F.O.B. Mine \$ Per Ton (h)	Transportation Cost \$ Per MMBTU Ton (j)	Delivered Cost \$ Per Ton (l)	MMBTU (m)	% Sulfur (n)	% Ash (o)	% H2O (p)		
<b>Mill Creek</b>															
<b>Mill Creek High Sulfur Coal</b>															
<b>Long Term Contract</b>															
Alliance Coal LLC	P	LGE06010	B	18,911.50	11,723	23,446	33.85	144.36	3.69	15.73	37.54	160.09	2.95	6.83	12.17
Alliance Coal LLC	P	LGE06010	B	26,430.70	11,293	22,587	33.76	149.46	3.38	14.98	37.14	164.44	3.43	12.04	10.47
Alliance Coal LLC	P	LGE06010	R	195,207.80	11,629	23,259	32.35	139.08	4.93	21.22	37.28	160.30	3.46	12.53	8.85
COALSALLES LLC	P	LGE06012KUF06118	B	35,576.70	10,891	21,782	30.51	140.07	3.09	14.19	33.60	154.28	3.32	10.14	13.57
Emerald International Corporation	P	J07028	B	4,718.40	10,822	21,644	30.35	140.22	2.48	11.46	32.83	151.88	2.97	10.85	13.84
Maratus Coal Company	P	LGE05010KUF05033	B	1,824.40	11,030	22,060	26.48	119.96	5.16	23.49	31.64	143.45	3.45	17.82	6.82
Synthetic American Fuels Enterprises	P	J07005	B	9,114.80	10,833	21,865	30.08	137.46	2.63	12.03	32.89	149.49	3.10	9.92	14.40
<b>Total Long Term</b>				<b>291,686.30</b>	<b>11,477</b>	<b>22,863</b>	<b>32.21</b>	<b>140.34</b>	<b>4.38</b>	<b>16.07</b>	<b>36.69</b>	<b>169.41</b>	<b>3.39</b>	<b>11.76</b>	<b>9.90</b>
<b>Spot Contract</b>															
COALSALLES LLC	P	J07025	B	9,342.23	12,125	24,250	33.15	136.72	3.46	14.35	36.63	151.07	3.07	9.43	8.66
COALSALLES LLC	P	J07025	B	17,428.00	11,318	22,636	33.15	146.47	3.19	14.09	36.34	160.56	2.91	8.89	12.82
Smoky Mountain Coal Corp	B	J07030	B	9,379.90	11,177	22,354	31.12	139.19	3.09	13.83	34.21	153.02	3.25	13.45	8.85
<b>Total Spot</b>				<b>36,150.13</b>	<b>11,400</b>	<b>22,860</b>	<b>32.43</b>	<b>141.87</b>	<b>3.23</b>	<b>14.10</b>	<b>34.88</b>	<b>159.07</b>	<b>3.04</b>	<b>10.21</b>	<b>11.00</b>
<b>Total Mill Creek</b>				<b>327,836.43</b>	<b>11,478</b>	<b>22,968</b>	<b>32.28</b>	<b>140.52</b>	<b>4.35</b>	<b>16.52</b>	<b>34.61</b>	<b>169.04</b>	<b>3.38</b>	<b>11.88</b>	<b>10.02</b>

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or Contract Number

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Designated by Symbol  
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Louisville Gas & Electric  
 Analysis Of Coal Purchased for Fuel Clause Backup  
 Nov - 2007

Station & Supplier (a)	PBDU (b)	POCN (c)	MT (d)	Tons Purchased (e)	BTU Per Lb. (f)	No. MMBTU Per Ton (g)	F.O.B. Mine \$ Per Ton MMBTU (h)	Transportation \$ Per Ton MMBTU (i)	Delivered Cost \$ Per Ton MMBTU (j)	% Sulfur (k)	% Ash (l)	% H2O (m)			
<b>Trimble County</b>															
<b>Trimble County - High Sulfur Coal</b>															
<b>Long Term Contract</b>															
Alliance Coal LLC	P	LGE06010	B	1,873.00	11,493	22,986	33.76	146.88	4.19	18.23	37.95	165.09	2.97	10.88	10.29
CONSOL Energy Inc.	P	LGE05012/KLUF05039	B	22,658.50	12,347	24,893	32.48	131.52	4.86	18.87	37.14	150.39	2.77	11.00	6.59
Emerald International Corporation	P	J07029	B	9,429.50	10,968	21,938	30.35	138.38	2.79	12.71	33.14	151.07	3.39	10.23	13.63
Marietta Coal Company	P	LGE05010/KLUF05033	B	3,305.50	11,148	22,289	26.46	118.88	4.88	20.90	31.12	139.58	2.70	18.78	7.47
Sands Hill Coal Co. Inc	P	J07004	B	3,362.00	11,608	23,216	34.92	148.14	3.78	18.28	38.40	165.42	2.28	8.00	11.34
Smoky Mountain Coal Corp	B	LGE02013/KLUF02880	B	8,443.50	11,418	22,838	30.48	133.49	3.39	14.85	33.87	148.34	3.10	12.24	9.74
<b>Total Long Term</b>				<b>47,072.00</b>	<b>11,778</b>	<b>23,562</b>	<b>31.55</b>	<b>133.97</b>	<b>4.04</b>	<b>17.12</b>	<b>35.69</b>	<b>161.09</b>	<b>2.91</b>	<b>11.29</b>	<b>8.83</b>
<b>Spot Contract</b>															
COAL SALES LLC	P	J07025	B	24,055.00	12,061	24,123	33.15	137.44	2.53	10.49	35.88	147.83	3.28	10.50	7.45
Smoky Mountain Coal Corp	B	J07030	B	9,438.50	11,415	22,830	31.12	136.29	3.39	14.85	34.51	151.14	3.02	11.38	10.81
<b>Total Spot</b>				<b>33,493.50</b>	<b>11,879</b>	<b>23,768</b>	<b>32.68</b>	<b>137.13</b>	<b>2.77</b>	<b>11.67</b>	<b>38.36</b>	<b>149.80</b>	<b>3.21</b>	<b>10.74</b>	<b>8.34</b>
<b>Total Trimble County</b>				<b>80,565.50</b>	<b>11,819</b>	<b>23,838</b>	<b>31.98</b>	<b>136.29</b>	<b>3.61</b>	<b>14.84</b>	<b>38.49</b>	<b>160.13</b>	<b>3.03</b>	<b>11.01</b>	<b>8.89</b>
<b>Total Louisville Gas &amp; Electric</b>				<b>629,388.93</b>	<b>11,449</b>	<b>22,837</b>	<b>31.64</b>	<b>137.92</b>	<b>4.82</b>	<b>20.18</b>	<b>38.28</b>	<b>168.10</b>	<b>3.28</b>	<b>11.38</b>	<b>10.23</b>

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 or Contract Number

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 Designated by Symbol  
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LOUISVILLE GAS AND ELECTRIC COMPANY  
 ANALYSIS OF OTHER FUEL PURCHASES  
 FOR THE MONTH OF NOVEMBER 2007

<u>Fuel &amp; Supplier</u> (a)	<u>P</u> (b)	<u>POC N</u> (c)	<u>M</u> (d)	<u>Station Name</u> (e)	<u>Gal. or MCF Purchased</u> (f)	<u>BTU Per Unit</u> (g)	<u>Delivered Cost (\$)</u> (h)	<u>Cents Per MMBTU</u> (i)	<u>% Sulfur</u> (j)
<u>Oil</u>									
Key Oil Company	D	J07009	T	Trimble County	98,698	140,000/Gal	273,511.93	1,979.43	0.3
<u>Natural Gas</u>									
LG&E	U	-	P	Cane Run	10,916		93,216.10	833.10	-
LG&E	U	-	P	Mill Creek	30,434		259,888.10	833.11	-
LG&E	U	-	P	Paddy's Run	1,685		14,634.82	847.41	-
LG&E	U	-	P	Trimble County	124,737		1,072,682.60	838.98	-
Kentucky Utilities	U	-	P	Brown	20,340		180,805.32	867.21	-
Total Natural Gas					188,112	1.025 MMBTU/MCF	1,621,226.94		

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 R = Rail  
 B = Barge  
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Louisville Gas & Electric  
 Analysis of Coal Purchased for Fuel Clause Backup  
 Dec - 2007

Station & Supplier (a)	PBDU (b)	POCN (c)	MT (d)	Tons Purchased (e)	BTU Per Lb. (f)	No. MMBTU Per Ton (g)	F.O.B. Mine \$ Per Ton (h)	Mine \$ Per MMBTU (i)	Transportation Cost \$ Per Ton (j)	Transportation Cost \$ Per MMBTU (k)	Delivered Cost \$ Per Ton (l)	Delivered Cost \$ Per MMBTU (m)	% Sulfur (n)	% Ash (o)	% H2O (p)
<b>Cane Run</b>															
<b>Cane Run High Sulfur Coal</b>															
<u>Long Term Contract</u>															
COALSALES LLC	P	LGE06012/KUF06118	R	77,485.20	10,969	21,998	28.56	130.19	7.20	32.82	35.76	163.01	3.22	10.21	13.73
Synfuel Solutions Operating Co.	P	LGE02015	R	35,783.80	11,534	23,069	30.98	134.30	5.65	24.48	36.63	158.78	3.40	12.10	9.77
		<u>Total Long Term</u>		<u>113,269.00</u>	<u>11,148</u>	<u>22,295</u>	<u>29.33</u>	<u>131.53</u>	<u>6.70</u>	<u>30.10</u>	<u>36.03</u>	<u>161.63</u>	<u>3.27</u>	<u>10.80</u>	<u>12.48</u>
		<u>Total Cane Run</u>		<u>113,269.00</u>	<u>11,148</u>	<u>22,295</u>	<u>29.33</u>	<u>131.53</u>	<u>6.70</u>	<u>30.10</u>	<u>36.03</u>	<u>161.63</u>	<u>3.27</u>	<u>10.80</u>	<u>12.48</u>

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Louisville Gas & Electric  
Analysis of Coal Purchased for Fuel Clause Backup  
Dec - 2007

Station & Supplier (a)	PBDU (b)	POCN (c)	MT (d)	Tons Purchased (e)	BTU Per Lb. (f)	No. MMBTU Per Ton (g)	F.O.B. Mine \$ Per Ton (h)	Transportation Cost \$ Per Ton (j)	Delivered Cost \$ Per Ton (k)	MMBTU (l)	% Sulfur (m)	% Ash (n)	% H <sub>2</sub> O (p)
<b>Mill Creek</b>													
<b>Mill Creek High Sulfur Coal</b>													
<b>Long Term Contract</b>													
Alliance Coal LLC	P	LGE06010	B	28,110.80	11,687	23,375	33.72	3.70	15.86	37.42	2.97	6.71	12.79
Alliance Coal LLC	P	LGE06010	B	57,146.80	11,510	23,020	33.81	3.97	17.25	37.78	3.23	9.91	11.66
Alliance Coal LLC	P	LGE06010	R	85,229.60	11,674	23,348	32.40	4.97	21.32	37.37	3.52	12.23	8.84
COALSALLES LLC	P	LGE06012/KUF06118	B	22,128.10	10,672	21,344	29.64	3.09	14.48	32.73	3.39	10.69	14.47
COALSALLES LLC	P	LGE06012/KUF06118	B	6,337.40	10,586	21,172	29.88	2.63	12.42	32.51	2.95	9.99	16.27
Emerald International Corporation	P	J07025	B	4,690.70	10,723	21,447	30.08	2.48	11.56	32.56	3.08	10.80	14.94
Synfuel Solutions Operating Co.	P	LGE02015	R	145,845.00	11,510	23,021	30.98	5.17	22.44	36.15	3.47	12.30	9.41
				<b>349,485.40</b>	<b>11,464</b>	<b>22,968</b>	<b>31.89</b>	<b>4.60</b>	<b>20.01</b>	<b>36.49</b>	<b>3.38</b>	<b>11.28</b>	<b>10.38</b>
<b>Total Long Term</b>													
<b>Spot Contract</b>													
Coal Network Inc.	B	L07033	B	366.25	10,517	21,034	30.12	6.07	28.86	36.19	0.85	22.66	5.81
COALSALLES LLC	P	J07025	B	71,885.00	11,211	22,422	32.15	3.19	14.22	35.34	2.90	8.82	13.58
COALSALLES LLC	P	J07025	B	26,633.40	10,788	21,576	29.79	3.09	14.32	32.88	3.12	10.16	14.44
Pleasant View Mining Co. Inc	P	J07026	B	7,631.40	11,898	23,796	32.42	3.09	12.89	35.51	3.44	9.82	9.36
Smoky Mountain Coal Corp	B	J07030	B	37,207.90	11,226	22,452	30.99	3.09	13.76	34.08	3.09	12.62	10.63
				<b>143,723.95</b>	<b>11,171</b>	<b>22,342</b>	<b>31.42</b>	<b>3.15</b>	<b>14.09</b>	<b>34.67</b>	<b>3.01</b>	<b>10.13</b>	<b>12.73</b>
				<b>493,212.35</b>	<b>11,393</b>	<b>22,768</b>	<b>31.75</b>	<b>4.18</b>	<b>18.32</b>	<b>35.93</b>	<b>3.27</b>	<b>10.94</b>	<b>11.07</b>
<b>Total Mill Creek</b>													

(d) MT = Mode of Transportation2  
Designated by Symbol  
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Louisville Gas & Electric  
 Analysis of Coal Purchased for Fuel Clause Backup  
 Dec - 2007

Station & Supplier (a)	PBDU (b)	POCN (c)	MT (d)	Tons Purchased (e)	BTU Per Lb. (f)	No. MMBTU Per Ton (g)	F.O.B. Mine \$ Per MMBTU (h)	Transportation \$ Per Ton (j)	Transportation Cost MMBTU \$ Per (k)	Delivered Cost \$ Per Ton (l)	% Sulfur (n)	% Ash (o)	% H2O (p)		
<b>Trimble County</b>															
<b>Trimble County High Sulfur Coal</b>															
<b>Long Term Contract</b>															
COALSALES LLC	P	LGE06012/KJUF06118	B	8,182.30	11,445	22,891	29.88	130.54	2.92	12.75	32.80	143.29	2.96	9.88	11.55
CONSOL Energy Inc.	P	LGE05012/KJUF05039	B	67,919.50	12,124	24,248	32.11	132.44	4.56	19.22	36.77	151.66	2.99	10.90	7.72
Emerald International Corporation	P	J07029	B	4,683.80	10,747	21,494	29.72	136.29	2.79	12.98	32.51	151.27	3.46	10.70	15.00
Manetta Coal Company	P	LGE05010/KJUF05033	B	5,134.60	11,328	22,656	28.07	123.86	4.66	20.57	32.73	144.45	3.18	12.93	10.11
Sands Hill Mining	P	J07004	B	4,943.20	11,079	22,158	34.83	157.20	3.78	17.06	38.61	174.26	2.73	8.72	13.76
Smoky Mountain Coal Corp	B	LGE02013/KJUF02860	B	6,111.50	11,385	22,770	30.43	133.62	3.39	14.89	33.82	146.51	3.14	13.44	9.06
<b>Total Long Term</b>				<b>96,974.90</b>	<b>11,658</b>	<b>23,716</b>	<b>31.63</b>	<b>133.36</b>	<b>4.30</b>	<b>18.12</b>	<b>36.93</b>	<b>161.48</b>	<b>3.02</b>	<b>10.96</b>	<b>8.91</b>
<b>Spot Contract</b>															
Smoky Mountain Coal Corp	B	J07030	B	43,196.98	11,293	22,585	30.99	137.23	3.39	15.01	34.38	152.24	3.08	12.43	10.44
<b>Total Spot</b>				<b>43,196.98</b>	<b>11,293</b>	<b>22,585</b>	<b>30.99</b>	<b>137.23</b>	<b>3.39</b>	<b>15.01</b>	<b>34.38</b>	<b>152.24</b>	<b>3.08</b>	<b>12.43</b>	<b>10.44</b>
<b>Total Trimble County</b>				<b>140,171.88</b>	<b>11,604</b>	<b>23,368</b>	<b>31.43</b>	<b>134.61</b>	<b>4.02</b>	<b>17.20</b>	<b>36.45</b>	<b>161.71</b>	<b>3.04</b>	<b>11.41</b>	<b>9.38</b>
<b>Total Louisville Gas &amp; Electric</b>				<b>746,653.03</b>	<b>11,410</b>	<b>22,620</b>	<b>31.33</b>	<b>137.27</b>	<b>4.62</b>	<b>19.84</b>	<b>36.86</b>	<b>161.11</b>	<b>3.23</b>	<b>11.01</b>	<b>10.97</b>

(d) MT = Mode of Transportation3  
 Designated by Symbol  
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LOUISVILLE GAS AND ELECTRIC COMPANY  
 ANALYSIS OF OTHER FUEL PURCHASES  
 FOR THE MONTH OF DECEMBER 2007

<u>Fuel &amp; Supplier</u> (a)	<u>P</u> <u>B</u> <u>D</u> <u>U</u> (b)	<u>P</u> <u>O</u> <u>C</u> <u>N</u> (c)	<u>M</u> <u>T</u> (d)	<u>Station</u> <u>Name</u> (e)	<u>Gal. or</u> <u>MCF</u> <u>Purchased</u> (f)	<u>BTU Per</u> <u>Unit</u> (g)	<u>Delivered</u> <u>Cost (\$)</u> (h)	<u>Cents</u> <u>Per</u> <u>MMBTU</u> (i)	<u>%</u> <u>Sulfur</u> (j)
<u>Oil</u>									
Key Oil Company	D	767499	T	Cane Run	750		2,545.20	2,424.00	0.30
Kentucky Utilities	U	-	T	Brown	184,808		364,927.56	1,410.45	0.07
Key Oil Company	D	J07009	T	Trimble County	7,644		20,667.08	1,931.21	0.30
Heritage Petroleum	D	J07008	T	Trimble County	101,492		265,909.02	1,871.43	0.30
<u>Total Oil</u>					<u>294,694</u>	140,000/Gal	<u>654,048.86</u>		
<u>Natural Gas</u>									
LG&E	U	-	P	Cane Run	20,506		183,005.79	870.67	-
LG&E	U	-	P	Mill Creek	28,179		251,483.50	870.70	-
LG&E	U	-	P	Paddy's Run	(1) (A)		(8.54) (A)	854.00	-
LG&E	U	-	P	Trimble County	90,163		831,923.81	900.18	-
Kentucky Utilities	U	-	P	Brown	35,857		295,995.69	805.36	-
<u>Total Natural Gas</u>					<u>174,704</u>	1.025 MMBTU/MCF	<u>1,562,400.25</u>		

(A) Prior month correction.

(b) Designated by Symbol  
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**Louisiana Gas & Electric**  
**Analysis Of Coal Purchased for Fuel Clause Backup**  
**Jan - 2008**

Station & Supplier (a)	PBDU (b)	POCN (c)	MT (d)	Tons Purchased (e)	BTU Per Lb. (f)	No. MMBTU Per Ton (g)	F.O.B. Mine		Transportation Cost		Delivered Cost		% H2O (p)		
							\$ Per Ton (h)	\$ Per MMBTU (i)	\$ Per Ton (j)	\$ Per MMBTU (k)	\$ Per Ton (l)	\$ Per MMBTU (m)		% Ash (o)	% Sulfur (n)
<b>Cane Run High Sulfur Coal</b>															
<b>Long Term Contract</b>															
Alliance Coal LLC	P	LGE06010	R	34,118.80	11,584	23,168	32.59	140.66	6.24	26.93	38.83	167.59	3.40	12.71	8.93
COALSALLES LLC	P	LGE06012/KUP06118	R	75,587.00	11,056	22,111	29.29	132.45	7.87	35.61	37.16	168.06	3.20	10.16	13.21
		<b>Total Long Term</b>		<b>109,705.80</b>	<b>11,220</b>	<b>22,440</b>	<b>30.31</b>	<b>136.09</b>	<b>7.37</b>	<b>32.82</b>	<b>37.68</b>	<b>187.91</b>	<b>3.28</b>	<b>10.95</b>	<b>11.88</b>
		<b>Total Cane Run</b>		<b>109,705.80</b>	<b>11,220</b>	<b>22,440</b>	<b>30.31</b>	<b>136.09</b>	<b>7.37</b>	<b>32.82</b>	<b>37.68</b>	<b>187.91</b>	<b>3.28</b>	<b>10.95</b>	<b>11.88</b>

(d) MT = Mode of Transportation  
 Designated by Symbol  
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Louis , Gas & Electric  
 Analysis Of Coal Purchased for Fuel Clause Backup  
 Jan - 2008

Station & Supplier (a)	PBDU (b)	POCN (c)	MT (d)	Tons Purchased (e)	BTU (f)	No. MMBTU (g)	F.O.B. Mine \$ Per Ton (h)	Transportation Cost \$ Per Ton (i)	Delivered Cost \$ Per Ton (j)	MMBTU (k)	MMBTU (l)	Delivered Cost \$ Per MMBTU (m)	% Sulfur (n)	% Ash (o)	% H2O (p)
<b>Mill Creek</b>															
<b>Mill Creek High Sulfur Coal</b>															
<b>Long Term Contract</b>															
Alliance Coal LLC	P	LGE06010	B	53,128.90	11,551	23,103	33.68	145.78	4.07	17.61	37.75	163.39	3.43	11.91	9.68
Alliance Coal LLC	P	LGE06010	R	225,829.60	11,649	23,288	32.58	139.85	5.66	24.28	38.24	164.13	3.55	12.25	8.54
COALSALLES LLC	P	LGE06012/KUF06118	B	9,367.50	10,710	21,420	29.95	139.81	2.63	12.28	32.58	152.09	2.94	9.77	15.45
Patriot Coal Corporation	P	J07037	B	56,917.80	10,838	21,672	28.91	138.00	3.23	14.91	33.14	152.91	3.28	10.73	13.55
Synfuel Solutions Operating Co.	P	LGE02015	R	1,101.70	11,415	22,830	30.71	134.52	5.38	23.54	36.09	158.06	3.43	13.41	9.38
<b>Total Long Term</b>				<b>346,346.50</b>	<b>11,474</b>	<b>22,949</b>	<b>32.23</b>	<b>140.46</b>	<b>4.93</b>	<b>21.49</b>	<b>37.16</b>	<b>161.96</b>	<b>3.47</b>	<b>11.89</b>	<b>9.73</b>
<b>Spot Contract</b>															
COALSALLES LLC	P	J07025	B	6,529.10	11,232	22,464	32.27	143.64	3.19	14.20	35.46	157.84	2.81	8.92	13.26
COALSALLES LLC	P	J07025	B	10,917.40	10,721	21,441	30.01	139.97	3.09	14.41	33.10	154.38	3.26	10.24	14.16
Smoky Mountain Coal Corp	B	J07030	B	15,370.40	11,252	22,503	31.40	139.53	3.23	14.36	34.63	153.89	3.15	12.96	10.16
<b>Total Spot</b>				<b>32,816.90</b>	<b>11,971</b>	<b>22,142</b>	<b>31.11</b>	<b>140.60</b>	<b>3.18</b>	<b>14.34</b>	<b>34.29</b>	<b>154.64</b>	<b>3.14</b>	<b>11.26</b>	<b>12.11</b>
<b>Total Mill Creek</b>				<b>379,162.40</b>	<b>11,439</b>	<b>22,879</b>	<b>32.14</b>	<b>140.47</b>	<b>4.78</b>	<b>20.86</b>	<b>36.92</b>	<b>161.36</b>	<b>3.44</b>	<b>11.83</b>	<b>9.93</b>

(b) Designated by symbol  
 P = Producer  
 B = Broker  
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(c) POCN = Purchase Order  
 or Contract Number

(d) MT = Mode of Transportation2  
 Designated by Symbol  
 R = Rail T = Truck B = Barge P = Pipeline



Louisiana Gas & Electric  
 Analysis Of Coal Purchased for Fuel Clause Backup  
 Jan - 2008

Station & Supplier (a)	PBDU (b)	POCN (c)	MT (d)	Tons Purchased (e)	BTU Per Lb. (f)	MMBTU Per Ton (g)	F.O.B. Mine \$ Per Ton (h)	MMBTU Ton (i)	Transportation Cost \$ Per MMBTU Ton (j)	Transportation Cost \$ Per MMBTU (k)	Delivered Cost \$ Per Ton (l)	MMBTU (m)	% Sulfur (n)	% Ash (o)	% H2O (p)
<b>Trimble County</b>															
<b>Trimble County High Sulfur Coal</b>															
<b>Long Term Contract</b>															
Alliance Coal LLC	P	LGE06010	B	10,970.00	11,562	23,124	33.68	145.64	4.39	18.99	38.07	164.63	3.46	12.40	8.94
COALSLES LLC	P	LGE06012/KUF0611B	B	8,322.30	10,934	21,867	29.95	136.95	2.92	13.35	32.87	150.30	3.00	10.02	14.07
CONSOL Energy Inc.	P	LGE05012/KUF05039	B	54,196.20	12,256	24,511	32.66	133.25	4.76	19.40	37.42	152.65	2.84	11.73	6.29
Manetta Coal Company	P	LGE05010/KUF05033	B	8,163.50	10,941	21,882	26.15	119.53	4.84	22.10	30.99	141.63	2.93	17.88	7.32
<b>Total Long Term</b>				<b>81,652.00</b>	<b>11,896</b>	<b>23,792</b>	<b>31.87</b>	<b>133.96</b>	<b>4.63</b>	<b>19.02</b>	<b>36.40</b>	<b>162.98</b>	<b>2.85</b>	<b>12.26</b>	<b>7.65</b>
<b>Spot Contract</b>															
Smoky Mountain Coal Corp	B	J07030	B	9,344.11	11,471	22,943	31.40	136.86	3.55	15.47	34.95	152.33	3.16	11.82	9.52
<b>Total Spot</b>				<b>9,344.11</b>	<b>11,471</b>	<b>22,943</b>	<b>31.40</b>	<b>136.86</b>	<b>3.55</b>	<b>15.47</b>	<b>34.95</b>	<b>152.33</b>	<b>3.16</b>	<b>11.82</b>	<b>9.52</b>
<b>Total Trimble County</b>				<b>90,996.11</b>	<b>11,863</b>	<b>23,705</b>	<b>31.82</b>	<b>134.24</b>	<b>4.43</b>	<b>19.67</b>	<b>36.26</b>	<b>162.91</b>	<b>2.97</b>	<b>12.22</b>	<b>7.76</b>
<b>Total Louisville Gas &amp; Electric</b>				<b>579,864.31</b>	<b>11,463</b>	<b>22,925</b>	<b>31.74</b>	<b>138.46</b>	<b>5.22</b>	<b>22.74</b>	<b>36.96</b>	<b>161.20</b>	<b>3.34</b>	<b>11.73</b>	<b>9.96</b>

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LOUISVILLE GAS AND ELECTRIC COMPANY  
 ANALYSIS OF OTHER FUEL PURCHASES  
 FOR THE MONTH OF JANUARY 2008

<u>Fuel &amp; Supplier</u> (a)	<u>P</u> (b)	<u>0</u> (c)	<u>M</u> (d)	<u>Station Name</u> (e)	<u>Gal. or MCF Purchased</u> (f)	<u>BTU Per Unit</u> (g)	<u>Delivered Cost (\$)</u> (h)	<u>Cents Per MMBTU</u> (i)	<u>% Sulfur</u> (j)
<u>Oil</u>									
There were no oil purchases during the current month.									
<u>Natural Gas</u>									
LG&E	U	-	P	Cane Run	24,920		220,502.12	863.26	-
LG&E	U	-	P	Mill Creek	33,756		298,686.60	863.26	-
LG&E	U	-	P	Paddy's Run	6,306		56,856.04	879.58	-
LG&E	U	-	P	Trimble County	156,648		1,460,418.79	909.56	-
Kentucky Utilities	U	-	P	EW Brown CTs	49,764		487,267.06	955.28	-
Total Natural Gas					<u>271,394</u>		<u>2,523,730.61</u>		
						1.025 MMBTU/MCF			

(b) Designated by Symbol  
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(d) MT = Mode of Transportation Designated by Symbol  
 R = Rail  
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 P = Pipeline

LOUISVILLE GAS AND ELECTRIC COMPANY  
 ANALYSIS OF OTHER FUEL PURCHASES  
 FOR THE MONTH OF FEBRUARY 2008

<u>Fuel &amp; Supplier</u> (a)	P B D U (b)	P O C N (c)	M T (d)	Station Name (e)	Gal. or MCF Purchased (f)	BTU Per Unit (g)	Delivered Cost (\$) (h)	Cents Per MMBTU (i)	% Sulfur (j)
Oil									
There were no oil purchases during the current month.									
Natural Gas									
LG&E	U	-	P	Cane Run	7,905		76,439.77	943.35	-
LG&E	U	-	P	Mill Creek	49,876		482,290.94	943.39	-
LG&E	U	-	P	Paddy's Run	2,059		19,720.98	934.64	-
LG&E	U	-	P	Trimble County	210,703		2,071,743.89	959.27	-
Kentucky Utilities	U	-	P	EW Brown CTs	28,062		284,844.10	990.28	-
Total Natural Gas					<u>298,605</u>		<u>2,935,039.68</u>		
						1.025 MMBTU/MCF			

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 Contract Number

(d) MT = Mode of Transportation  
 Designated by Symbol  
 R = Rail  
 B = Barge  
 T = Truck  
 P = Pipeline

Louisville Gas & Electric  
 Analysis of Coal Purchased for Fuel Clause Backup  
 Feb - 2008

Station & Supplier (a)	PBDU (b)	POCN (c)	MT (d)	Tons Purchased (e)	BTU Per Lb. (f)	No. MMBTU Per Ton (g)	F.O.B. Mine \$ Per Ton (h)	Transportation Cost \$ Per Ton (j)	Delivered Cost \$ Per Ton (l)	% Sulfur (n)	% Ash (o)	% H2O (p)			
<b>Cane Run</b>															
<b>Cane Run High Sulfur Coal</b>															
<b>Long Term Contract</b>															
Alliance Coal LLC	P	LGE06010	R	60,032.20	11,551	23,101	32.38	140.17	6.17	26.71	38.55	166.88	3.49	12.58	8.95
COALSALLES LLC	P	LGE06012/KUP06118	R	77,119.20	10,843	21,685	28.87	133.13	7.86	36.26	38.73	169.39	2.98	10.59	14.19
<b>Total Long Term</b>				<b>137,151.40</b>	<b>11,152</b>	<b>22,305</b>	<b>30.41</b>	<b>136.32</b>	<b>7.12</b>	<b>31.93</b>	<b>37.63</b>	<b>188.25</b>	<b>3.20</b>	<b>11.46</b>	<b>11.89</b>
<b>Total Cane Run</b>				<b>137,151.40</b>	<b>11,152</b>	<b>22,305</b>	<b>30.41</b>	<b>136.32</b>	<b>7.12</b>	<b>31.93</b>	<b>37.63</b>	<b>188.25</b>	<b>3.20</b>	<b>11.46</b>	<b>11.89</b>

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 Designated by Symbol  
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Louisville Gas & Electric  
 Analysis of Coal Purchased for Fuel Clause Backup  
 Feb - 2008

Station & Supplier (a)	PBDU (b)	POCN (c)	MT (d)	Tons (e)	BTU Per Lb. (f)	No. MMBTU Per Ton (g)	F.O.B. Mine \$ Per Ton (h)	Transportation Cost \$ Per Ton (i)	Delivered Cost \$ Per Ton (m)	% Sulfur (n)	% Ash (o)	% H2O (p)			
<b>Mill Creek</b>															
<b>Mill Creek High Sulfur Coal</b>															
<b>Long Term Contract</b>															
Alliance Coal LLC	P	LGE06010	B	37,094.30	11,380	22,760	33.47	147.06	4.13	18.15	37.60	165.21	3.49	12.60	9.99
Alliance Coal LLC	P	LGE06010	R	165,473.50	11,600	23,189	32.38	139.58	5.69	24.54	38.07	164.12	3.54	12.72	8.50
Paricut Coal Corporation	P	J07037	B	105,003.00	10,760	21,521	29.75	138.25	3.23	15.00	32.98	153.25	3.28	10.48	14.10
<b>Total Long Term</b>				<b>307,570.80</b>	<b>11,287</b>	<b>22,573</b>	<b>31.61</b>	<b>140.05</b>	<b>4.87</b>	<b>20.68</b>	<b>38.28</b>	<b>160.71</b>	<b>3.45</b>	<b>11.94</b>	<b>10.60</b>
<b>Total Mill Creek</b>				<b>307,570.80</b>	<b>11,287</b>	<b>22,573</b>	<b>31.61</b>	<b>140.05</b>	<b>4.87</b>	<b>20.68</b>	<b>38.28</b>	<b>160.71</b>	<b>3.45</b>	<b>11.94</b>	<b>10.60</b>

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 Designated by Symbol  
 R = Rail T = Truck B = Barga P = Pipeline

Louisville Gas & Electric  
 Analysis Of Coal Purchased for Fuel Clause Backup  
 Feb - 2008

Station & Supplier (a)	PBDU (b)	POCN (c)	MT (d)	Tons Purchased (e)	BTU Per Lb. (f)	No. MMBTU Per Ton (g)	F.O.B. Mine \$ Per Ton (h)	Mine MMBTU (i)	Transportation Cost \$ Per MMBTU (j)	Delivered Cost \$ Per Ton (k)	MMBTU (l)	% Sulfur (m)	% Ash (n)	% H <sub>2</sub> O (p)	
<b>Trimble County</b>															
<b>Trimble County High Sulfur Coal</b>															
<b>Long Term Contract</b>															
Alliance Coal LLC	P	LGE06010	B	26,367.50	11,476	22,952	33.47	145.83	4.42	19.27	37.89	185.10	3.43	11.81	10.24
CONSOL Energy Inc.	P	LGE05012/KUF05039	B	1,694.00	11,562	23,124	32.50	140.57	4.89	21.10	37.39	181.67	3.27	13.35	6.75
Menette Coal Company	P	LGE05010/KUF05033	B	6,556.50	10,869	21,736	26.18	120.43	4.86	22.45	31.08	142.88	2.96	16.29	9.22
Smoky Mountain Coal Corp	B	LGE02013/KUF02860	B	9,215.89	11,237	22,475	31.29	139.23	3.55	15.80	34.84	155.03	2.99	11.51	11.69
<b>Total Long Term</b>				<b>43,833.89</b>	<b>11,338</b>	<b>22,676</b>	<b>31.88</b>	<b>140.61</b>	<b>4.33</b>	<b>19.07</b>	<b>36.21</b>	<b>183.68</b>	<b>3.26</b>	<b>12.48</b>	<b>10.33</b>
<b>Spot Contract</b>															
Pleasant View Mining Co. Inc	P	J07026	B	22,257.70	11,829	23,658	32.57	137.67	3.55	15.01	36.12	152.88	3.21	10.31	9.38
Smoky Mountain Coal Corp	B	J07030	B	25,034.22	11,281	22,583	31.22	138.38	3.55	15.74	34.77	154.12	3.07	11.88	11.02
<b>Total Spot</b>				<b>47,291.92</b>	<b>11,639</b>	<b>23,078</b>	<b>31.86</b>	<b>138.04</b>	<b>3.55</b>	<b>16.33</b>	<b>35.41</b>	<b>163.42</b>	<b>3.13</b>	<b>11.14</b>	<b>10.25</b>
<b>Total Trimble County</b>				<b>91,125.81</b>	<b>11,442</b>	<b>22,846</b>	<b>31.87</b>	<b>138.26</b>	<b>3.92</b>	<b>17.16</b>	<b>35.79</b>	<b>166.41</b>	<b>3.19</b>	<b>11.79</b>	<b>10.29</b>
<b>Total Louisville Gas &amp; Electric</b>				<b>636,848.01</b>	<b>11,279</b>	<b>22,667</b>	<b>31.36</b>	<b>136.97</b>	<b>6.17</b>	<b>22.91</b>	<b>38.62</b>	<b>161.88</b>	<b>3.34</b>	<b>11.78</b>	<b>10.88</b>

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**Louisville Gas & Electric**  
**Analysis of Coal Purchased for Fuel Clause Backup**  
**Mar - 2008**

Station & Supplier (a)	PBDU (b)	POCN (c)	MT (d)	Tons Purchased (e)	BTU Per Lb. (f)	No. MMBTU Ton (g)	F.O.B. Mine \$ Per Ton (h)	Transportation Cost \$ Per MMBTU Ton (j)	Delivered Cost \$ Per Ton (l)	MMBTU (m)	% Sulfur (n)	% Ash (o)	% H2O (p)				
<b>Cane Run</b>																	
<b>Cane Run - High Sulfur Coal</b>																	
Long Term Contract Alliance Coal LLC	P	LGE06010	✓	62,674.40	✓	11,328	22,652	31.98	141.16	5.95	26.25	37.93	187.43	✓	3.53	13.61	9.00
COALSALLES LLC	P	LGE06012/KUF06118	✓	73,886.90	✓	10,934	21,988	29.25	133.77	7.64	34.92	38.89	188.69	✓	2.98	10.00	14.18
<b>Total Long Term</b>																	
				156,561.30	✓	11,141	22,282	30.69	137.75	6.75	30.27	37.44	188.02	✓	3.26	11.91	11.44
				156,561.30	✓	11,141	22,282	30.69	137.75	6.75	30.27	37.44	188.02	✓	3.26	11.91	11.44

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Designated by Symbol  
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**Louisville Gas & Electric**  
**Analysis Of Coal Purchased for Fuel Clause Backup**  
**Mar - 2008**

Station & Supplier (a)	PBDU (b)	POCN (c)	MT (d)	Tons Purchased (e)	BTU Per Lb. (f)	MMBTU Per Ton (g)	F.O.B. Mine \$ Per Ton (h)	MMBTU (i)	Transportation Cost \$ Per MMBTU (j)	Transportation Cost \$ Per Ton (k)	Delivered Cost \$ Per Ton (l)	MMBTU (m)	% Sulfur (n)	% Ash (o)	% H2O (p)
<b>Mill Creek</b>															
<b>Mill Creek High Sulfur Coal</b>															
<b>Long Term Contract</b>															
Alliance Coal LLC	P	LGE06010	U	13,666.80	11,410	22,821	33.07	144.81	4.15	18.19	37.22	163.10	3.42	12.48	10.08
Alliance Coal LLC	P	LGE06010	R	187,108.40	11,481	22,962	31.98	138.27	5.45	23.74	37.43	163.01	3.50	13.21	8.74
COALSALLES LLC	P	LGE06012/KUF08118	S	21,536.50	11,118	22,231	31.34	140.99	2.75	12.37	34.08	153.38	3.19	8.69	14.70
Patriot Coal Corporation	P	J07037	U	65,390.20	10,882	21,364	28.59	138.48	3.23	15.12	32.82	153.81	3.28	10.49	14.51
Smoky Mountain Coal Corp	B	LGE02013/KUF02860	U	3,085.10	11,348	22,888	31.37	138.23	3.23	14.23	34.60	152.48	3.04	12.05	10.03
		<b>Total Long Term</b>		<b>300,816.00</b>	<b>11,277</b>	<b>22,553</b>	<b>31.48</b>	<b>139.48</b>	<b>4.59</b>	<b>20.31</b>	<b>36.15</b>	<b>160.29</b>	<b>3.42</b>	<b>12.26</b>	<b>10.49</b>
<b>Spot Contract</b>															
COALSALLES LLC	P	J07025	U	4,784.90	10,809	21,619	29.32	135.64	3.23	14.94	32.55	150.58	3.31	10.84	13.51
		<b>Total Spot</b>		<b>4,784.90</b>	<b>10,809</b>	<b>21,619</b>	<b>29.32</b>	<b>135.64</b>	<b>3.23</b>	<b>14.94</b>	<b>32.55</b>	<b>150.58</b>	<b>3.31</b>	<b>10.84</b>	<b>13.51</b>
		<b>Total Mill Creek</b>		<b>305,599.90</b>	<b>11,269</b>	<b>22,539</b>	<b>31.42</b>	<b>139.42</b>	<b>4.87</b>	<b>20.72</b>	<b>36.09</b>	<b>160.14</b>	<b>3.42</b>	<b>12.23</b>	<b>10.54</b>

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Designated by Symbol  
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**Louisville Gas & Electric**  
**Analysis of Coal Purchased for Fuel Clause Backup**  
**Mar - 2008**

Station & Supplier (a)	PBDU (b)	POCN (c)	MT (d)	Tons Purchased (e)	BTU Per Lb. (f)	No. MMBTU Per Ton (g)	F.O.B. Mine \$ Per Ton (h)	Transportation Cost \$ Per Ton (j)	MMBTU Ton (k)	Delivered Cost \$ Per Ton (l)	MMBTU (m)	% Sulfur (n)	% Ash (o)	% H2O (p)
<b>Trimble County</b>														
<b>Trimble County High Sulfur Coal</b>														
<u>Long Term Contract</u>														
Alliance Coal LLC	P	LGE06010	B	70,114.10	11,299	22,588	33.07	4.80	20.38	37.87	186.70	3.40	12.39	10.71
Charoia's Coal Sales LLC	P	J07003	B	6,271.60	11,313	22,625	32.05	4.56	20.16	36.81	161.60	3.33	9.78	12.08
CONSOL Energy Inc.	P	LGE05012/KUF05038	B	18,650.50	12,214	24,428	32.51	4.88	19.88	37.39	163.06	3.07	10.81	7.76
Smoky Mountain Coal Corp	B	LGE02013/KUF02860	B	31,503.24	11,251	22,502	31.37	3.55	15.78	34.92	155.19	3.07	11.83	11.12
<b>Total Long Term</b>														
<u>Spot Contract</u>														
Manetta Coal Company	P	J08023	B	1,752.50	10,559	21,118	36.71	4.88	23.11	41.59	196.94	3.28	17.96	9.35
Pleasant View Mining Co. Inc	P	J07026	B	2,970.20	11,862	23,725	32.52	3.55	14.97	36.07	152.05	2.85	9.80	9.78
<b>Total Spot</b>														
<b>Trimble County High Sulfur Coal</b>														
<u>Spot Contract</u>														
Coal Network Inc.	B	J08022	B	1,606.29	11,112	22,224	57.90	5.80	28.09	63.70	288.62	0.88	18.46	6.11
<b>Total Spot</b>														
<b>Trimble County Middlings</b>														
<u>Spot Contract</u>														
				1,606.29	11,112	22,224	57.90	5.80	28.09	63.70	288.62	0.88	18.46	6.11
<b>Total Trimble County</b>														
<b>Total Louisville Gas &amp; Electric</b>														

(b) Designated by symbol  
P= Producer D= Distributor  
B= Broker U= Utility

(c) POCN = Purchase Order or Contract Number  
R = Rail T = Truck B = Barge P = Pipeline

(d) MT = Mode of Transportation3 Designated by Symbol

LOUISVILLE GAS AND ELECTRIC COMPANY  
 ANALYSIS OF OTHER FUEL PURCHASES  
 FOR THE MONTH OF MARCH 2008

<u>Fuel &amp; Supplier</u> (a)	P B D U (b)	P O C N (c)	M T (d)	Station Name (e)	Gal. or MCF Purchased (f)	BTU Per Unit (g)	Delivered Cost (\$) (h)	Cents Per MMBTU (i)	% Sulfur (j)
<u>Natural Gas</u>									
LG&E	U	-	P	Cane Run	31,974		349,821.15	1,067.41	
LG&E	U	-	P	Mill Creek	52,396		573,254.17	1,067.39	
LG&E	U	-	P	Paddy's Run	45		492.88	1,071.48	
LG&E	U	-	P	Trumble County	117,988		1,331,408.33	1,100.90	
Kentucky Utilities	U	-	P	EW Brown CTs	7,714		81,464.39	1,030.28	
Total Natural Gas					<u>210,117</u>		<u>2,336,440.92</u>		
						1.025 MMBTU/MCF			

There were no oil purchases during the current month.

Oil

(b) Designated by Symbol  
 P = Producer  
 B = Broker  
 D = Distributor  
 U = Utility

(c) POCN = Purchase Order or  
 Contract Number

(d) MT = Mode of Transportation  
 Designated by Symbol  
 R = Rail  
 B = Barge  
 T = Truck  
 P = Pipeline

Louisville Gas & Electric  
 Analysis of Coal Purchased for Fuel Clause Backup  
 Apr - 2008

Station & Supplier (a)	PBDU (b)	POCN (c)	MT (d)	Tons (e)	BTU Purchased Per Lb. (f)	No. MMBTU Per Ton (g)	F.O.B. Mine \$ Per Ton (h)	Transportation Cost \$ Per Ton (i)	Delivered Cost \$ Per Ton (j)	% Sulfur (n)	% Ash (o)	% H2O (p)
Cane Run												
Cane Run High Sulfur Coal												
Long Term Contract												
Alliance Coal LLC	P	LGE06010	SR	30,877.20	11,504	23,008	32.15	139.72	5.79	25.16	37.94	164.88
COALSALES LLC	P	LGE06012/KUF06118	SR	80,589.80	10,845	21,689	29.07	134.02	7.55	34.82	36.82	168.84
				111,466.80	11,027	22,054	29.92	135.66	7.06	32.04	36.98	167.70
<b>Total Cane Run</b>				111,466.80	11,027	22,054	29.92	135.66	7.06	32.04	36.98	167.70

SI KY IN  
 Type  
 SR SR

(b) Designated by symbol  
 P= Producer D= Distributor  
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(c) POCN = Purchase Order  
 or Contract Number

(d) MT = Mode of Transportation1  
 Designated by Symbol  
 R = Rail T = Truck B = Barge P = Pipeline

**Louisville Gas & Electric**  
**Analysis Of Coal Purchased for Fuel Clause Backup**  
**Apr - 2008**

Station & Supplier (a)	PBDU (b)	POCN (c)	MT (d)	Tons Purchased (e)	BTU Per Lb. (f)	No. MMBTU Per Ton (g)	F.O.B. Mine \$ Per Ton (h)	Transportation Cost \$ Per MMBTU Ton (i)	Delivered Cost \$ Per Ton (j)	% Sulfur (m)	% Ash (n)	% H2O (p)
<b>Mill Creek High Sulfur Coal</b>												
<b>Long Term Contract</b>												
Alliance Coal LLC	KY 9 P	LGE06010	U B	32,185.10	11,321	22,642	33.24	146.79	4.50	19.90	3.42	12.97
Alliance Coal LLC	KY 9 P	LGE06010	U R	229,912.80	11,478	22,956	32.15	140.03	5.33	23.26	3.48	13.41
COALSALLES LLC	IN 11 P	LGE06012/KUF06118	S B	17,613.30	11,088	22,176	31.41	141.62	2.90	13.08	3.07	9.75
CONSOL Energy Inc.	WV 6 P	LGE05012/KUF05039	U B	21,207.50	12,362	24,724	33.21	134.32	5.72	23.14	3.14	11.07
Patrol Coal Corporation	KY 9 P	J07037	U B	52,103.20	10,684	21,369	29.36	137.40	3.81	17.82	3.34	11.01
Smoky Mountain Coal Corp	KY 9 B	LGE02013/KUF02860	U B	12,451.90	11,385	22,730	31.22	137.35	3.99	17.54	3.01	12.78
<b>Total Long Term</b>				<b>385,473.80</b>	<b>11,380</b>	<b>22,759</b>	<b>31.84</b>	<b>139.90</b>	<b>4.90</b>	<b>21.55</b>	<b>3.40</b>	<b>12.70</b>
<b>Spot Contract</b>												
Coal Network Inc.	WV 8 B	J08022	S/U B	1,611.21	10,576	21,152	51.86	245.19	3.83	18.11	0.80	21.36
COALSALLES LLC	KY 9 P	J07025	U B	26,998.80	11,400	22,800	32.75	143.64	3.52	15.43	2.93	8.91
<b>Total Spot</b>				<b>28,610.01</b>	<b>11,384</b>	<b>22,707</b>	<b>33.83</b>	<b>148.98</b>	<b>3.63</b>	<b>16.58</b>	<b>2.81</b>	<b>9.61</b>
<b>Mill Creek High Sulfur Coal</b>				<b>394,083.81</b>	<b>11,376</b>	<b>22,766</b>	<b>31.98</b>	<b>140.55</b>	<b>4.81</b>	<b>21.12</b>	<b>3.35</b>	<b>12.47</b>
<b>Mill Creek Middlings</b>												
<b>Spot Contract</b>												
Coal Network Inc.	WV 8 B	J08022	S/U B	3,022.68	10,172	20,344	51.86	254.93	3.63	17.85	0.82	28.70
<b>Total Spot</b>				<b>3,022.68</b>	<b>10,172</b>	<b>20,344</b>	<b>51.86</b>	<b>254.93</b>	<b>3.63</b>	<b>17.85</b>	<b>0.82</b>	<b>28.70</b>
<b>Mill Creek Middlings</b>				<b>3,022.68</b>	<b>10,172</b>	<b>20,344</b>	<b>51.86</b>	<b>254.93</b>	<b>3.63</b>	<b>17.85</b>	<b>0.82</b>	<b>28.70</b>
<b>Total Mill Creek</b>				<b>397,106.49</b>	<b>11,369</b>	<b>22,737</b>	<b>32.14</b>	<b>141.33</b>	<b>4.79</b>	<b>21.10</b>	<b>3.33</b>	<b>12.60</b>

(d) MT = Mode of Transportation2  
 Designated by Symbol  
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(c) POCN = Purchase Order  
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Louisville Gas & Electric  
 Analysis Of Coal Purchased for Fuel Clause Backup  
 Apr - 2008

Station & Supplier (a)	PBDU (b)	POCN (c)	MT (d)	Tons Purchased (e)	BTU Per Lb. (f)	No. MMBTU (g)	F.O.B. Mine \$ Per Ton (h)	Mine \$ Per MMBTU (i)	Transportation Cost \$ Per Ton (j)	MMBTU (k)	Delivered Cost \$ Per Ton (l)	% Sulfur (m)	% Ash (n)	% H2O (p)	
<b>Trimble County High Sulfur Coal</b>															
<b>Long Term Contract</b>															
Alfonse Coal LLC	P	LGE06010	U	29,541.57	11,499	22,989	33.24	144.51	4.82	20.99	38.06	185.50	3.31	12.33	9.74
Charoia's Coal Sales LLC	P	J07003	B	9,100.00	11,263	22,526	32.12	142.61	4.73	20.97	36.85	183.58	3.41	10.11	12.07
COALSALES LLC	P	LGE06012/KJUF06118	S	6,478.50	11,103	22,207	31.41	141.43	3.23	14.55	34.64	155.98	2.99	10.37	13.00
CONSOL Energy Inc.	P	LGE05012/KJUF05039	U	34,368.98	12,299	24,599	33.16	134.79	5.07	20.83	38.23	155.42	3.11	10.62	7.29
Smoky Mountain Coal Corp	B	LGE02013/KJUF02860	U	26,840.60	11,236	22,471	31.22	138.94	3.72	16.54	34.84	155.48	3.02	12.67	10.51
		<b>Total Long Term</b>		<b>106,330.63</b>	<b>11,647</b>	<b>23,284</b>	<b>32.50</b>	<b>139.50</b>	<b>4.52</b>	<b>19.41</b>	<b>57.02</b>	<b>158.91</b>	<b>3.18</b>	<b>11.56</b>	<b>9.54</b>
<b>Spot Contract</b>															
Coal Network Inc.	B	L08021	U	14,299.60	11,754	23,507	54.55	232.04	4.53	19.27	59.08	251.31	1.84	7.78	12.24
Manietta Coal Company	P	J08023	S	6,510.50	11,253	22,505	39.90	177.31	5.02	22.29	44.92	199.60	3.19	16.29	6.81
		<b>Total Spot</b>		<b>20,810.10</b>	<b>11,597</b>	<b>23,194</b>	<b>49.97</b>	<b>215.43</b>	<b>4.88</b>	<b>20.19</b>	<b>54.85</b>	<b>235.62</b>	<b>2.27</b>	<b>10.44</b>	<b>10.54</b>
		<b>Total Long Term</b>		<b>127,140.73</b>	<b>11,639</b>	<b>23,278</b>	<b>36.35</b>	<b>161.88</b>	<b>4.55</b>	<b>19.64</b>	<b>39.90</b>	<b>171.42</b>	<b>3.02</b>	<b>11.37</b>	<b>9.70</b>
<b>Trimble County High Sulfur Coal</b>															
<b>Spot Contract</b>															
Coal Network Inc.	B	J08022	S	4,599.53	10,086	20,171	51.86	257.11	2.86	14.18	54.72	271.29	0.78	29.85	3.31
Coal Network Inc.	B	J08022	S	11,184.25	9,769	19,539	51.86	265.44	3.28	16.78	55.14	282.22	1.11	23.46	8.93
Coal Network Inc.	B	J08022	U	1,624.32	9,355	18,710	51.86	277.19	5.80	31.00	57.66	306.19	0.93	24.64	10.96
		<b>Total Spot</b>		<b>17,408.10</b>	<b>9,814</b>	<b>19,629</b>	<b>51.86</b>	<b>264.22</b>	<b>3.41</b>	<b>17.34</b>	<b>55.27</b>	<b>281.68</b>	<b>1.01</b>	<b>25.28</b>	<b>7.64</b>
		<b>Total Long Term</b>		<b>144,548.83</b>	<b>11,419</b>	<b>22,838</b>	<b>37.34</b>	<b>163.91</b>	<b>4.41</b>	<b>19.31</b>	<b>41.75</b>	<b>182.82</b>	<b>2.77</b>	<b>13.05</b>	<b>9.45</b>
		<b>Total Trimble County</b>		<b>653,122.12</b>	<b>11,322</b>	<b>22,643</b>	<b>32.91</b>	<b>145.34</b>	<b>5.10</b>	<b>22.52</b>	<b>38.01</b>	<b>187.86</b>	<b>3.18</b>	<b>12.46</b>	<b>10.16</b>
<b>Total Louisville Gas &amp; Electric</b>															

(b) Designated by symbol  
 P= Producer  
 B= Broker

(c) POCN = Purchase Order  
 or Contract Number

(d) MT = Mode of Transportation3  
 Designated by Symbol  
 R = Rail T = Truck B = Barge P = Pipeline

**LOUISVILLE GAS AND ELECTRIC COMPANY  
ANALYSIS OF OTHER FUEL PURCHASES  
FOR THE MONTH OF APRIL 2008**

<u>Fuel &amp; Supplier</u> (a)	<u>P</u> (b)	<u>0</u> (c)	<u>M</u> (d)	<u>Station</u> <u>Name</u> (e)	<u>Gal. or</u> <u>MCF</u> <u>Purchased</u> (f)	<u>BTU Per</u> <u>Unit</u> (g)	<u>Delivered</u> <u>Cost (\$)</u> (h)	<u>Cents</u> <u>Per</u> <u>MMBTU</u> (i)	<u>%</u> <u>Sulfur</u> (j)
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Oil

There were no oil purchases during the current month.

Natural Gas

LG&E	U	-	P	Cane Run	15,876		220,704.98	1,356.18	-
LG&E	U	-	P	Mill Creek	46,167		641,804.41	1,356.25	-
LG&E	U	-	P	Paddy's Run	177		2,466.74	1,362.84	-
LG&E	U	-	P	Trimble County	29,959		919,133.09	2,993.14	-
Kentucky Utilities	U	-	P	EW Brown CT's	1,511		14,948.78	965.06	-
Total Natural Gas					<u>93,690</u>	1.025 MMBTU/MCF	<u>1,799,058.00</u>		

(b) Designated by Symbol  
P = Producer  
B = Broker  
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(d) MT = Mode of Transportation  
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R = Rail  
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P = Pipeline

LOUISVILLE GAS AND ELECTRIC COMPANY  
AVERAGE DAYS SUPPLY OF COAL ON HAND

	MILL CREEK				CANE RUN			
	Monthly Burned (Tons)	Last 12 months Burned (Tons)	Ending Inventory (Tons)	# of Days Inventory	Monthly Burned (Tons)	Last 12 months Burned (Tons)	Ending Inventory (Tons)	# of Days Inventory
<u>2004</u>								
JANUARY	432,809 0	4,412,697 0	399,097 0	33 0	148,016 0	1,627,865 0	254,420 0	57 0
FEBRUARY	383,617 0	4,470,343 0	374,795 0	30 6	145,094 0	1,635,560 0	201,725 0	45 0
MARCH	339,534 0	4,424,672 0	488,027 0	40 3	154,266 0	1,652,497 0	188,332 0	41 6
APRIL	240,094 0	4,321,507 0	625,764 0	52 9	103,631 0	1,624,723 0	255,530 0	57 4
MAY	341,251 0	4,320,921 0	689,636 0	58 3	102,493 0	1,596,956 0	310,247 0	70 9
JUNE	352,801 0	4,294,880 0	675,208 0	57 4	135,880 0	1,600,701 0	312,531 0	71 3
JULY	415,295 0	4,323,887 0	560,681 0	47 3	131,603 0	1,578,443 0	304,855 0	70 5
AUGUST	413,989 0	4,314,293 0	488,848 0	41 4	123,880 0	1,546,319 0	283,386 0	66 9
SEPTEMBER	391,221 0	4,335,025 0	312,429 0	26 3	117,232 0	1,535,611 0	274,680 0	65 3
OCTOBER	342,865 0	4,303,054 0	381,027 0	32 3	100,237 0	1,505,951 0	282,168 0	68 4
NOVEMBER	382,664 0	4,454,194 0	350,969 0	28 8	112,007 0	1,481,138 0	262,998 0	64 8
DECEMBER	419,277 0	4,455,417 0	335,303 0	27 5	136,912 0	1,511,251 0	190,119 0	45 9
<u>2005</u>								
JANUARY	427,835 0	4,450,443 0	310,409 0	25 5	138,899 0	1,502,134 0	126,548 0	30 7
FEBRUARY	374,820 0	4,441,646 0	305,656 0	25 1	142,176 0	1,499,216 0	105,165 0	25 6
MARCH	401,823 0	4,503,935 0	301,609 0	24 4	116,680 0	1,461,630 0	151,073 0	37 7
APRIL	343,283 0	4,607,124 0	389,312 0	30 8	103,260 0	1,461,259 0	158,076 0	39 5
MAY	358,583 0	4,624,456 0	500,863 0	39 5	131,249 0	1,490,015 0	190,929 0	46 8
JUNE	411,144 0	4,682,799 0	537,668 0	41 9	136,445 0	1,490,580 0	191,982 0	47 0
JULY	291,881 0	4,559,385 0	573,921 0	45 9	160,221 0	1,519,198 0	114,697 0	27 6
AUGUST	397,362 0	4,542,758 0	546,137 0	43 9	165,391 0	1,560,709 0	109,312 0	25 6
SEPTEMBER	388,462 8	4,539,999 8	507,772 3	40 8	149,607 3	1,593,084 3	128,323 3	29 4
OCTOBER	421,373 0	4,618,507 8	456,123 0	36 0	162,537 4	1,655,384 7	150,568 8	33 2
NOVEMBER	403,272 9	4,639,116 6	490,088 9	38 6	134,521 5	1,677,899 2	193,728 9	42 1
DECEMBER	417,779 1	4,637,618 7	481,595 9	37 9	166,495 5	1,707,482 7	190,525 6	40 7
<u>2006</u>								
JANUARY	412,159 9	4,621,943 6	532,327 0	42 0	144,680 5	1,713,264 2	214,048 7	45 6
FEBRUARY	277,990 0	4,525,113 6	622,243 3	50 2	156,770 0	1,727,858 2	252,508 3	53 3
MARCH	274,812 4	4,398,102 9	699,117 5	58 0	148,157 5	1,759,335 7	268,851 5	55 8
APRIL	305,628 4	4,360,448 3	766,492 7	64 2	122,880 0	1,778,955 7	291,420 5	59 8
MAY	405,750 5	4,407,615 8	760,525 2	63 0	103,701 5	1,751,408 2	318,969 3	66 5
JUNE	378,557 0	4,375,028 8	755,194 0	63 0	127,019 0	1,741,982 2	338,789 6	71 0
JULY	439,765 4	4,522,913 2	612,098 6	49 4	154,502 5	1,736,263 7	271,002 3	57 0
AUGUST	426,531 7	4,552,082 9	556,517 0	44 6	156,673 0	1,727,545 7	294,581 5	62 2
SEPTEMBER	331,240 5	4,494,860 5	539,952 8	43 8	131,550 5	1,709,488 9	306,871 2	65 5
OCTOBER	411,688 8	4,485,176 4	471,673 5	38 4	148,566 5	1,695,518 0	304,515 0	65 6
NOVEMBER	405,095 8	4,486,999 3	439,711 9	35 8	146,667 0	1,707,663 5	298,473 8	63 8
DECEMBER	400,266 4	4,469,486 6	439,370 7	35 9	135,527 5	1,676,695 5	287,974 3	62 7
<u>2007</u>								
JANUARY	467,366 9	4,524,693 6	362,495 4	29 2	162,281 5	1,694,296 5	241,152 1	52 0
FEBRUARY	380,770 5	4,627,474 1	351,866 6	27 8	147,570 0	1,685,096 5	193,995 0	42 0
MARCH	354,405 4	4,707,067 1	490,034 7	38 0	161,575 0	1,698,514 0	162,330 3	34 9
APRIL	340,999 6	4,742,438 3	625,246 8	48 1	110,050 8	1,685,684 8	188,432 7	40 8
MAY	422,596 0	4,759,283 8	625,573 1	48 0	106,032 0	1,688,015 3	233,950 3	50 6
JUNE	407,772 8	4,788,499 6	589,753 1	45 0	149,108 1	1,710,104 4	226,442 0	48 3
JULY	424,920 1	4,773,654 3	516,217 0	39 5	146,828 3	1,702,430 2	171,280 9	36 7
AUGUST	453,691 6	4,800,814 2	465,748 3	35 4	153,095 3	1,698,852 5	146,909 5	31 6
SEPTEMBER	384,483 5	4,854,057 2	506,750 7	38 1	114,625 0	1,681,927 0	173,504 4	37 7
OCTOBER	387,473 2	4,829,841 6	627,529 1	47 4	140,722 0	1,674,082 5	194,816 3	42 5
NOVEMBER	362,274 4	4,787,020 1	592,991 2	45 2	149,572 6	1,676,988 1	166,328 7	36 2
DECEMBER	432,262 0	4,819,015 7	653,941 6	49 5	128,748 0	1,670,208 6	150,849 5	33 0
<u>2008</u>								
JANUARY	445,517 9	4,797,166 7	587,586 1	44 7	145,011 0	1,652,938 1	115,544 3	25 5
FEBRUARY	370,322 5	4,786,718 7	524,834 4	40 0	104,252 0	1,609,620 1	148,443 7	33 7
MARCH	406,257 5	4,838,570 8	424,176 9	32 0	104,225 0	1,552,270 1	200,780 0	47 2
APRIL	306,140 5	4,803,711 7	515,142 9	39 1	112,287 0	1,554,506 3	199,959 8	47 0
Number of Days in Inventory (Based on 13-Month Average)								
April 2004 - April 2005				29 3				
April 2005 - April 2006								36 9
April 2006 - April 2007								56 5
April 2007 - April 2008								38 0
								43 8

Note: An average day's supply of coal is considered to be the sum of the previous 13 months of coal burned divided by 365 days

LOUISVILLE GAS AND ELECTRIC COMPANY  
AVERAGE DAYS SUPPLY OF COAL ON HAND

	TRIMBLE COUNTY				TOTAL			
	Monthly Burned (Tons)	Last 12 months Burned (Tons)	Ending Inventory (Tons)	# of Days Inventory	Monthly Burned (Tons)	Last 12 months Burned (Tons)	Ending Inventory (Tons)	# of Days Inventory
<u>2004</u>								
JANUARY	164,794 0	1,663,786 0	161,192 0	35 4	745,619 0	7,704,348 0	814,709 0	38 6
FEBRUARY	154,219 0	1,674,048 0	207,900 0	45 3	682,930 0	7,779,951 0	784,420 0	36 8
MARCH	161,920 0	1,686,359 0	192,730 0	41 7	655,720 0	7,763,528 0	869,089 0	40 9
APRIL	150,244 0	1,738,540 0	292,912 0	61 5	493,969 0	7,684,770 0	1,174,206 0	55 8
MAY	154,249 0	1,882,336 0	285,412 0	55 3	597,993 0	7,800,213 0	1,285,295 0	60 1
JUNE	151,393 0	1,880,962 0	279,530 0	54 2	640,074 0	7,776,543 0	1,267,269 0	59 5
JULY	150,512 0	1,874,530 0	186,303 0	36 3	697,410 0	7,776,860 0	1,051,839 0	49 4
AUGUST	160,175 0	1,868,921 0	140,540 0	27 4	698,044 0	7,729,533 0	912,774 0	43 1
SEPTEMBER	146,946 0	1,857,681 0	269,261 0	52 9	655,399 0	7,728,317 0	856,370 0	40 4
OCTOBER	158,043 0	1,853,587 0	147,633 0	29 1	601,145 0	7,662,592 0	810,828 0	38 6
NOVEMBER	155,801 0	1,851,320 0	145,350 0	28 7	650,472 0	7,786,652 0	759,317 0	35 6
DECEMBER	138,268 0	1,846,564 0	202,180 0	40 0	694,457 0	7,813,232 0	727,602 0	34 0
<u>2005</u>								
JANUARY	162,132 0	1,843,902 0	131,629 0	26 1	728,866 0	7,796,479 0	568,586 0	26 6
FEBRUARY	141,476 0	1,831,159 0	146,287 0	29 2	658,472 0	7,772,021 0	557,108 0	26 2
MARCH	146,041 0	1,815,280 0	156,730 0	31 5	664,544 0	7,780,845 0	609,412 0	28 6
APRIL	117,454 0	1,782,490 0	176,744 0	36 2	563,997 0	7,850,873 0	724,132 0	33 7
MAY	154,247 0	1,782,488 0	164,837 0	33 8	644,079 0	7,896,959 0	856,629 0	39 6
JUNE	146,674 0	1,777,769 0	130,558 0	26 8	694,263 0	7,951,148 0	860,208 0	39 5
JULY	159,472 0	1,786,729 0	112,280 0	22 9	611,574 0	7,865,312 0	800,898 0	37 2
AUGUST	162,806 0	1,789,360 0	126,940 0	25 9	725,559 0	7,892,827 0	782,389 0	36 2
SEPTEMBER	148,420 0	1,790,834 0	157,735 1	32 1	686,490 1	7,923,918 1	793,830 7	36 6
OCTOBER	2,948 5	1,635,739 5	356,391 6	79 5	586,858 9	7,909,632 0	963,083 4	44 4
NOVEMBER	139,800 0	1,619,738 5	396,103 6	89 3	677,594 4	7,936,754 3	1,079,921 4	49 7
DECEMBER	163,692 5	1,645,163 0	414,230 6	91 9	747,967 1	7,990,264 4	1,086,352 0	49 6
<u>2006</u>								
JANUARY	159,538 0	1,642,569 0	349,469 3	77 7	716,378 4	7,977,776 8	1,095,844 9	50 1
FEBRUARY	139,615 5	1,640,708 5	380,264 4	84 6	574,375 5	7,893,680 3	1,255,016 0	58 0
MARCH	159,714 0	1,654,381 5	343,864 3	75 9	582,683 9	7,811,820 1	1,311,833 3	61 3
APRIL	130,308 0	1,667,235 5	292,721 2	64 1	558,816 4	7,806,639 5	1,350,634 4	63 1
MAY	139,524 0	1,652,512 5	329,754 1	72 8	648,976 0	7,811,536 5	1,409,248 6	65 8
JUNE	154,276 0	1,660,114 5	324,633 5	71 4	659,852 0	7,777,125 5	1,418,617 1	66 6
JULY	148,099 0	1,648,741 5	287,382 5	63 6	742,366 9	7,907,918 4	1,170,483 3	54 0
AUGUST	144,245 5	1,630,181 0	258,221 8	57 8	727,450 2	7,909,809 6	1,109,320 3	51 2
SEPTEMBER	153,864 0	1,635,625 0	282,281 2	63 0	616,655 0	7,839,974 4	1,129,105 1	52 6
OCTOBER	146,531 5	1,779,208 0	288,048 3	59 1	706,786 8	7,959,902 4	1,064,236 8	48 8
NOVEMBER	153,213 0	1,792,621 0	288,115 7	58 7	704,975 8	7,987,283 8	1,026,301 4	46 9
DECEMBER	158,777 0	1,787,705 5	279,003 7	57 0	694,570 9	7,933,887 6	1,006,348 7	46 3
<u>2007</u>								
JANUARY	141,752 5	1,769,920 0	271,356 8	56 0	771,400 9	7,988,910 1	875,004 2	40 0
FEBRUARY	141,898 5	1,772,203 0	243,499 9	50 2	670,239 0	8,084,773 6	789,361 5	35 6
MARCH	156,538 0	1,769,027 0	265,446 2	54 8	672,518 4	8,174,608 1	917,811 2	41 0
APRIL	139,111 1	1,777,830 1	306,163 4	62 9	590,161 5	8,205,953 2	1,119,842 9	49 8
MAY	156,227 2	1,794,533 2	380,740 6	77 4	684,855 2	8,241,832 3	1,240,264 0	54 9
JUNE	134,739 9	1,774,997 1	386,764 4	79 5	691,620 8	8,273,601 1	1,202,959 4	53 1
JULY	147,675 4	1,774,573 5	290,078 6	59 7	719,423 8	8,250,658 0	977,576 4	43 2
AUGUST	150,819 5	1,781,147 5	268,560 2	55 0	757,606 4	8,280,814 2	881,218 0	38 8
SEPTEMBER	124,874 3	1,752,157 8	342,164 9	71 3	623,982 7	8,288,142 0	1,022,420 0	45 0
OCTOBER	53,911 8	1,659,538 1	334,515 3	73 6	582,106 9	8,163,462 1	1,156,860 7	51 7
NOVEMBER	48,109 5	1,554,434 6	366,971 3	86 2	559,956 5	8,018,442 8	1,126,291 2	51 3
DECEMBER	157,436 6	1,553,094 2	349,706 6	82 2	718,446 6	8,042,318 5	1,154,497 6	52 4
<u>2008</u>								
JANUARY	157,473 9	1,568,815 5	283,259 3	65 9	748,002 7	8,018,920 3	986,389 7	44 9
FEBRUARY	154,712 5	1,581,629 5	219,642 2	50 7	629,287 0	7,977,968 3	892,920 2	40 9
MARCH	136,062 0	1,561,153 5	216,448 6	50 6	646,544 5	7,951,994 4	841,405 4	38 6
APRIL	156,944 1	1,578,986 5	204,053 4	47 2	575,371 6	7,937,204 5	919,156 0	42 3
Number of Days in Inventory (Based on 13-Month Average)								
April 2004 - April 2005				33 4				31 7
April 2005 - April 2006				59 9				58 9
April 2006 - April 2007				58 6				46 6
April 2007 - April 2008				43 3				39 3





**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff  
Dated July 16, 2008**

**Question No. 10**

**Responding Witness: Shannon L. Charnas / Caryl M. Pfeiffer**

Q-10. Provide the actual fuel costs for the test year. The costs should be given in total dollars, cents per kWh generated, and cents per MBTU for each type of fuel. Also provide the actual amounts of each type of fuel used, the numbers of BTUs obtained from each type of fuel, and the kWh generated by each type of fuel.

A-10. See attached.

Louisville Gas & Electric Company  
Actual Fuel Costs for the Test Year

	Steam Units Test year ended April 2008	Combustion Turbines Test year ended April 2008	LG&E TOTALS
Production Costs (\$)			
Coal	\$ 287,287,257.97	\$ -	\$ 287,287,257.97
Other Fuel Production Costs	8,393,247.56	-	8,393,247.56
Oil	603,527.85	369,262.42	972,790.27
Gas	5,463,485.84	29,788,299.45	35,251,785.29
Total fuel costs	<u>\$ 301,747,519.22</u>	<u>\$ 30,157,561.87</u>	<u>\$ 331,905,081.09</u>
Fuel Costs - Cents per KWH Generated			
Coal	1.659	-	1.659
Oil	0.003	16.361	N/A
Gas	0.032	8.979	N/A
Fuel Costs - Cents per MBTU			
Coal	157.482	-	157.482
Oil	1,166.672	1,395.180	1,244.014
Gas	921.463	737.767	761.288
Quantities of Fuel Burned:			
Coal - tons	7,937,204	-	7,937,204
Oil - Gal	369,505	189,046	558,551
Gas - MCF	578,448	3,939,148	4,517,596
Million BTU Burned:			
Coal	182,425,257	-	182,425,257
Oil	51,731	26,467	78,198
Gas	592,914	4,037,631	4,630,545
Net KWH Output			
Coal	17,321,922,000	-	17,321,922,000
Oil	-	2,257,000	2,257,000
Gas	-	331,745,000	331,745,000
Total KWH Output	<u>17,321,922,000</u>	<u>334,002,000</u>	<u>17,655,924,000</u>

Notes

(1) Steam includes 100% of generation, quantities used and costs of Trimble County unit.

Does not exclude IMEA/IMPA 25%.

(2) Oil and Gas used in steam plants is for start up and stabilization

N/A - See Combustion Turbines column for oil and gas cost per KWH generated. The LG&amp;E total oil and gas costs include oil and gas used for start-up and stabilization in steam units, and therefore do not correspond to LG&amp;E total oil and gas KWH output.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff**

**Dated July 16, 2008**

**Question No. 11**

**Responding Witness: Valerie L. Scott**

Q-11. Provide the purchased power costs for the test year. These costs should be separated into demand and energy costs. The actual and estimated kW demands and kWh purchased should be included. Indicate any estimates used and explain the estimates in detail.

A-11.

Purchased Power:

	<u>\$</u>	<u>KWH</u>
Energy	64,475,741.06	2,235,230,000
Demand	17,326,451.15	
Total	<u>81,802,192.21</u>	<u>2,235,230,000</u>

Included in the purchased power cost are the following estimates:

- an estimate of demand for April 2008 in the amount of \$1,575,165.31
- an estimate of energy for April 2008 in the amount of \$1,464,321.25

Not included in the purchase power cost are the following true-ups:

- a true-up for demand for April 2008 in the amount of (\$319,019.07) booked in May 2008
- a true-up for energy for April 2008 in the amount of (\$2,563.14) booked in May 2008

Included in the purchased power cost are the following true-ups of estimates at the beginning of the test year:

- a true-up of demand for April 2007 in the amount of \$108,607.60 booked in May 2007
- a true-up of energy for April 2007 in the amount of (\$104,134.70) booked in May 2007

Demand payments are made to Ohio Valley Electric Corporation (OVEC) and are comprised of actual expenses for debt, operating & maintenance, taxes, and other items not directly related to the plant capacity, so no demand KW are shown.

The estimated amounts relate to OVEC and come from OVEC's budgeted demand and energy costs split between LG&E and KU based on their respective ownership percentage. The April estimate was trued-up to actual in May 2008.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff  
Dated July 16, 2008**

**Question No. 12**

**Responding Witness: Shannon L. Charnas**

- Q-12. Provide the following information, in comparative form, for the test year and the 12-month period immediately preceding the test year:
- a. An electric operations-only income statement, a statement of changes in financial position, a statement of cash flows, a statement of changes in owner's equity, and a balance sheet.
  - b. A gas operations-only income statement, a statement of changes in financial position, a statement of cash flows, a statement of changes in owner's equity, and a balance sheet.
  - c. A total company income statement, a statement of changes in financial position, a statement of cash flows, a statement of changes in owner's equity, and a balance sheet.
- A-12. a. See attached Statement of Net Operating Income for Electric Operations and Electric Balance Sheet. The Company does not maintain a jurisdictional balance sheet. The attached electric balance sheet was developed by directly assigning accounts to electric operations where direct assignment was evident (i.e., electric generating assets) and allocating remaining balances based on appropriate methodologies. Due to the different methodologies used in developing the electric balance sheet, an adjustment is required in calculating Total Liabilities in order to balance. Statements of Changes in Financial Position, Cash Flows and Changes in Owner's Equity are not prepared for electric operations.
- b. See attached Gas Operations Income Statement and Gas Balance Sheet. The Company does not maintain a jurisdictional balance sheet. The attached gas balance sheet was developed by directly assigning accounts to gas operations where direct assignment was evident (i.e., gas distribution assets) and allocating remaining balances based on appropriate methodologies. Due to the different methodologies used in developing the gas balance sheet, an



adjustment is required in calculating Total Liabilities in order to balance. Statements of Changes in Financial Position, Cash Flows and Changes in Owner's Equity are not prepared for gas operations.

- c. See attached Total Company Income Statement, Balance Sheet, Statement of Cash Flows and Changes in Owner's Equity. A statement of changes in financial position is not prepared by the Company.

## LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2008-00252

Response to First Data Request of Commission Staff Dated July 16, 2008

COMPARATIVE STATEMENTS OF OPERATING INCOME - ELECTRIC ONLY

	Twelve Months Ended	
	<u>4/30/2008</u>	<u>4/30/2007</u>
<b>OPERATING REVENUES</b>		
Residential Sales	\$ 310,141,054	\$ 278,903,671
Small (or Comm.)	245,802,586	232,679,029
Large (or Ind.)	139,147,236	133,978,947
Public Street and Highway Lighting	6,677,095	6,465,334
Other Sales to Public Authorities	68,655,225	64,381,390
Total Sales to Ultimate Consumers	<u>770,423,196</u>	<u>716,408,371</u>
Sales for Resale	154,244,989	226,479,335
Forfeited Discounts	2,744,200	2,195,992
Miscellaneous Service Revenues	863,121	973,635
Rent from Electric/Gas Property	3,037,655	3,226,572
Other Electric Revenue	1,071,355	8,463,263
Total Operating Revenues	<u>932,384,516</u>	<u>957,747,168</u>
<b>OPERATING EXPENSES</b>		
Operation Expense	537,248,603	566,506,117
Maintenance Expense	79,688,485	67,199,530
Depreciation Expense	103,046,513	101,103,744
Amort. & Depl. of Utility Plant	4,336,117	4,522,275
Regulatory Credits	(1,556,535)	(1,457,224)
Taxes Other Than Income Taxes	16,731,827	16,743,271
Income Taxes - Federal	36,569,499	39,263,235
- State	7,517,390	8,781,069
Provision for Deferred Income Taxes	25,229,352	45,117,854
(Less) Provision for Deferred Income Taxes - Cr.	(26,262,872)	(35,997,898)
Investment Tax Credit Adj. - Net	3,910,848	1,777,137
Gain (Loss) from Disposition of Allowances	(456,255)	(553,093)
Accretion Expense	1,389,410	1,306,651
Total Utility Operating Expenses	<u>787,392,382</u>	<u>814,312,668</u>
Net Utility Operating Income	<u>\$ 144,992,134</u>	<u>\$ 143,434,500</u>

## LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2008-00252

Response to First Data Request of Commission Staff Dated July 16, 2008

COMPARATIVE BALANCE SHEETS - ELECTRIC ONLY

<u>ASSETS</u>	<u>4/30/2008</u>	<u>4/30/2007</u>
<b>UTILITY PLANT</b>		
Utility Plant	\$ 3,411,422,531	\$ 3,351,816,307
Paid in Capital	289,848,563	174,739,675
Total Utility Plant	<u>3,701,271,094</u>	<u>3,526,555,982</u>
Less: Accum. Prov. for Depr. Amort. Depl.	1,665,933,085	1,582,121,756
Net Utility Plant	<u>2,035,338,009</u>	<u>1,944,434,226</u>
<b>OTHER PROPERTY AND INVESTMENTS</b>		
Nonutility Property	75,240	80,697
Less: Accum. Prov. for Deprec. and Amort.	63,360	63,360
Special Funds	25,003,898	20,534,203
Other Investments	<u>11,635,993</u>	<u>594,286</u>
Total Other Property and Investments	<u>36,651,771</u>	<u>21,145,826</u>
<b>CURRENT AND ACCRUED ASSETS</b>		
Cash	1,200,617	5,891,958
Special Deposits	1,538,663	2,257,041
Working Funds	14,981	14,829
Temporary Cash Investments	29,233	28,215
Customer Accounts Receivable	64,312,157	57,382,494
Other Accounts Receivable	17,092,687	9,217,859
Less: Accum. Prov. for Uncollectible Acct.-Cr	1,558,996	2,043,029
Accounts Receivable from Assoc. Companies	2,532,485	15,721,341
Fuel	41,626,021	49,110,414
Plant Materials and Operating Supplies	26,594,073	25,230,687
Stores Expense Undistributed	4,482,861	4,522,243
Prepayments	3,201,312	3,289,149
Misc. Current & Accrued Assets	10,619	1,997,626
Interest and Dividends Receivable	163,701	59,235
Rents Receivable	334,203	390,656
Accrued Utility Revenues	<u>26,121,000</u>	<u>25,336,000</u>
Total Current and Accrued Assets	<u>187,695,617</u>	<u>198,406,718</u>
<b>DEFERRED DEBITS</b>		
Unamortized Debt Expenses	6,095,462	7,696,460
Other Regulatory Assets	116,890,428	127,070,740
Miscellaneous Deferred Debits	6,384,419	18,080,062
Unamortized Loss on Recquired Debt	16,869,000	16,045,249
Accumulated Deferred Income Taxes	<u>43,951,461</u>	<u>47,027,280</u>
Total Deferred Debits	<u>190,190,770</u>	<u>215,919,791</u>
Total Assets	<u>\$ 2,449,876,167</u>	<u>\$ 2,379,906,561</u>

## LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2008-00252

Response to First Data Request of Commission Staff Dated July 16, 2008

COMPARATIVE BALANCE SHEETS - ELECTRIC ONLY

<u>LIABILITIES &amp; COMMON EQUITY</u>	<u>4/30/2008</u>	<u>4/30/2007</u>
<b>COMMON EQUITY</b>		
Common Stock	\$ 342,304,708	\$ 345,153,350
Paid in Capital	48,306,000	32,472,000
Other Comprehensive Income	(11,836,567)	(7,299,738)
Common Stock Expense	(672,974)	(678,574)
Retained Earnings	<u>543,171,651</u>	<u>516,679,859</u>
Total Common Equity	921,272,818	886,326,897
 <b>LONG-TERM DEBT</b>		
Long-Term Notes Payable to Associated Companies	330,091,000	294,683,400
Bonds	<u>376,870,530</u>	<u>466,219,987</u>
Total Long - Term Debt	706,961,530	760,903,387
 <b>OTHER NONCURRENT LIABILITIES</b>		
Accumulated Provision for Pensions and Benefits	76,823,186	77,996,246
Total Other Noncurrent Liabilities	<u>76,823,186</u>	<u>77,996,246</u>
 <b>CURRENT AND ACCRUED LIABILITIES</b>		
Notes Payable to Associated Companies	127,266,344	17,074,589
Accounts Payable	74,723,300	72,477,732
Accounts Payable to Associated Companies	15,833,381	55,340,534
Customer Deposits	14,121,213	13,619,759
Taxes Accrued	5,876,848	9,272,219
Interest Accrued	6,158,964	3,122,474
Dividends Declared	-	(4,059)
Tax Collections Payable	690,330	718,771
Short Term Obligations Under Capital Leases	275,441	-
Miscellaneous Current and Accrued Liabilities	<u>9,582,624</u>	<u>10,326,781</u>
Total Current and Accrued Liabilities	254,528,445	181,948,800
 <b>DEFERRED CREDITS</b>		
Customer Advances for Construction	12,089,685	13,336,687
Asset Retirement Obligations	22,258,278	21,195,751
Accumulated Deferred Investment Tax Credits	45,000,717	41,089,869
Other Deferred Credits	12,162,401	18,645,087
Other Regulatory Liabilities	50,081,164	50,617,733
Miscellaneous Long-Term Liabilities	24,965,787	5,482,032
Accumulated Deferred Income Taxes	<u>339,106,316</u>	<u>341,339,809</u>
Total Deferred Credits	505,664,348	491,706,968
 Electric/Gas adjustment to balance	<u>(15,374,160)</u>	<u>(18,975,737)</u>
Total Liabilities and Common Equity	<u>\$ 2,449,876,167</u>	<u>\$ 2,379,906,561</u>

## LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2008-00252

Response to First Data Request of Commission Staff Dated July 16, 2008

COMPARATIVE STATEMENTS OF OPERATING INCOME - GAS ONLY

	Twelve Months Ended	
	<u>4/30/2008</u>	<u>4/30/2007</u>
<b>OPERATING REVENUES</b>		
Residential Sales	\$ 243,822,761	\$ 212,504,324
Small (or Comm.)	98,793,366	85,608,239
Large (or Ind.)	15,013,531	14,127,050
Other Sales to Public Authorities	17,243,934	14,557,773
Total Sales to Ultimate Consumers	<u>374,873,592</u>	<u>326,797,386</u>
Sales for Resale	9,367,439	10,416,132
Forfeited Discounts	1,838,323	1,582,504
Transportation Revenue	5,715,901	5,793,435
Miscellaneous Service Revenues	47,970	58,610
Rent from Electric/Gas Property	408,111	414,161
Interdepartmental Rents	100,140	106,080
Other Gas Revenue	39,636	38,402
Total Operating Revenues	<u>392,391,112</u>	<u>345,206,710</u>
<b>OPERATING EXPENSES</b>		
Operation Expenses	328,207,459	283,234,707
Maintenance Expenses	14,326,123	11,915,691
Depreciation Expenses	17,399,889	17,128,130
Amort. & Depl. of Utility Plant	1,523,500	1,588,908
Regulatory Credits	(436,274)	(831,295)
Taxes Other Than Income Taxes	5,725,965	5,475,812
Income Taxes - Federal	(3,594,156)	9,757,108
- State	(733,066)	2,273,297
Provision for Deferred Income Taxes	12,574,909	8,725,772
(Less) Provision for Deferred Income Taxes - Cr.	(2,187,862)	(14,034,015)
Investment Tax Credit Adj. - Net	(162,834)	(170,145)
Accretion Expense	427,171	795,155
Total Utility Operating Expenses	<u>373,070,824</u>	<u>325,859,125</u>
Net Utility Operating Income	<u>\$ 19,320,288</u>	<u>\$ 19,347,585</u>

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2008-00252

Response to First Data Request of Commission Staff Dated July 16, 2008

**COMPARATIVE BALANCE SHEETS - GAS ONLY**

<b><u>ASSETS</u></b>	<b><u>4/30/2008</u></b>	<b><u>4/30/2007</u></b>
<b>UTILITY PLANT</b>		
Utility Plant	\$ 603,443,739	\$ 572,069,531
Construction Work in Progress	72,031,493	64,131,519
Total Utility Plant	675,475,232	636,201,050
Less: Accum. Prov. for Depr. Amort. Depl.	232,848,566	221,190,442
Net Utility Plant	442,626,666	415,010,608
Gas Stored Underground - Noncurrent	2,139,990	2,139,990
 <b>OTHER PROPERTY AND INVESTMENTS</b>		
Special Funds	2,635,035	2,044,646
Other Investments	3,879,519	-
Total Other Property and Investments	6,514,554	2,044,646
 <b>CURRENT AND ACCRUED ASSETS</b>		
Cash	290,647	1,365,935
Working Fund	6,299	6,722
Temporary Cash Investments	7,077	6,541
Customer Accounts Receivable	27,066,299	20,678,306
Other Accounts Receivable	2,836,697	1,080,562
Less: Accum. Prov. for Uncollectible Acct.-Cr	376,396	473,636
Accounts Receivable from Assoc. Companies	613,068	3,644,687
Plant Materials and Operating Supplies	18,629	17,674
Stores Expense Undistributed	3,140	3,167
Gas Stored Underground - Current	16,329,065	19,352,923
Prepayments	798,828	637,724
Interest and Dividends Receivable	39,628	13,733
Rents Receivable	80,905	90,567
Accrued Utility Revenues	8,766,000	7,563,000
Total Current and Accrued Assets	56,479,886	53,987,905
 <b>DEFERRED DEBITS</b>		
Unamortized Debt Expenses	1,475,600	1,784,275
Other Regulatory Assets	33,803,761	37,753,274
Miscellaneous Deferred Debits	31,866,849	24,870,233
Unamortized Loss on Reacquired Debt	4,083,677	3,719,777
Accumulated Deferred Income Taxes	8,638,999	7,920,728
Total Deferred Debits	79,868,886	76,048,287
Total Assets	<b>\$ 587,629,982</b>	<b>\$ 549,231,436</b>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2008-00252  
Response to First Data Request of Commission Staff Dated July 16, 2008

**COMPARATIVE BALANCE SHEETS - GAS ONLY**

<b><u>LIABILITIES &amp; COMMON EQUITY</u></b>	<b><u>4/30/2008</u></b>	<b><u>4/30/2007</u></b>
<b>COMMON EQUITY</b>		
Common Stock	\$ 82,865,716	\$ 80,017,074
Paid in Capital	11,694,000	7,528,000
Other Comprehensive Income	(2,865,416)	(1,692,302)
Common Stock Expense	(162,915)	(157,315)
Retained Earnings	131,491,932	119,782,150
Total Common Equity	<u>223,023,317</u>	<u>205,477,607</u>
<b>LONG-TERM DEBT</b>		
Long-Term Notes Payable to Associated Companies	79,909,000	68,316,600
Bonds	91,233,470	108,084,013
Total Long - Term Debt	<u>171,142,470</u>	<u>176,400,613</u>
<b>OTHER NONCURRENT LIABILITIES</b>		
Accumulated Provision for Pensions and Benefits	18,597,490	18,081,909
Total Other Noncurrent Liabilities	<u>18,597,490</u>	<u>18,081,909</u>
<b>CURRENT AND ACCRUED LIABILITIES</b>		
Notes Payable to Associated Companies	30,808,856	3,958,411
Accounts Payable	18,089,146	16,802,549
Accounts Payable to Associated Companies	3,832,972	12,829,624
Customer Deposits	5,943,028	4,908,004
Taxes Accrued	1,422,678	2,149,583
Interest Accrued	1,490,972	723,885
Dividends Declared	-	(941)
Tax Collections Payable	167,116	166,633
Miscellaneous Current and Accrued Liabilities	2,319,779	2,394,063
Total Current and Accrued Liabilities	<u>64,074,547</u>	<u>43,931,811</u>
<b>DEFERRED CREDITS</b>		
Customer Advances for Construction	8,042,634	8,000,953
Asset Retirement Obligations	7,928,279	7,501,108
Accumulated Deferred Investment Tax Credits	1,094,255	1,257,089
Other Deferred Credits	7,989,268	14,599,361
Other Regulatory Liabilities	4,630,578	4,600,576
Miscellaneous Long-term Liabilities	6,043,761	1,270,902
Accumulated Deferred Income Taxes	59,689,223	49,133,770
Total Deferred Credits	<u>95,417,998</u>	<u>86,363,759</u>
Electric/Gas adjustment to balance	<u>15,374,160</u>	<u>18,975,737</u>
Total Liabilities and Common Equity	<u>\$ 587,629,982</u>	<u>\$ 549,231,436</u>

## LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2008-00252

Response to First Data Request of Commission Staff Dated July 16, 2008

COMPARATIVE STATEMENTS OF OPERATING INCOME- TOTAL

	Twelve Months Ended	
	<u>4/30/2008</u>	<u>4/30/2007</u>
<b>OPERATING REVENUES</b>		
Residential Sales	\$ 553,963,815	\$ 491,407,995
Small (or Comm.)	344,595,952	318,287,268
Large (or Ind.)	154,160,767	148,105,997
Public Street and Highway Lighting	6,677,095	6,465,334
Other Sales to Public Authorities	85,899,159	78,939,163
Total Sales to Ultimate Consumers	<u>1,145,296,788</u>	<u>1,043,205,757</u>
Sales for Resale	163,612,428	236,895,467
Forfeited Discounts	4,582,523	3,778,496
Transportation Revenue	5,715,901	5,793,435
Miscellaneous Service Revenues	911,091	1,032,245
Rent from Electric/Gas Property	3,445,766	3,640,733
Interdepartmental Rents	100,140	106,080
Other Electric Revenue	1,071,355	8,463,263
Other Gas Revenue	39,636	38,402
Total Operating Revenues	<u>1,324,775,628</u>	<u>1,302,953,878</u>
<b>OPERATING EXPENSES</b>		
Operation Expense	865,456,062	849,740,824
Maintenance Expense	94,014,608	79,115,221
Depreciation Expense	120,446,402	118,231,874
Amort. & Depl. of Utility Plant	5,859,617	6,111,183
Regulatory Credits	(1,992,809)	(2,288,519)
Taxes Other Than Income Taxes	22,457,792	22,219,083
Income Taxes - Federal	32,975,343	49,020,343
- State	6,784,324	11,054,366
Provision for Deferred Income Taxes	37,804,261	53,843,626
(Less) Provision for Deferred Income Taxes - Cr.	(28,450,734)	(50,031,913)
Investment Tax Credit Adj. - Net	3,748,014	1,606,992
Gain (Loss) from Disposition of Allowances	(456,255)	(553,093)
Accretion Expense	1,816,581	2,101,806
Total Utility Operating Expenses	<u>1,160,463,206</u>	<u>1,140,171,793</u>
Net Utility Operating Income	164,312,422	162,782,085
Total Other Income	2,634,069	3,689,808
Total Other Income Deductions	3,388,860	7,285,040
Total Taxes on Other Income and Deductions	(818,003)	(1,902,987)
Net Other Income and Deductions	<u>63,212</u>	<u>(1,692,245)</u>
<b>INTEREST</b>		
Interest on Long - Term Debt	49,277,781	35,411,165
Amort. of Debt Disc. and Expenses	393,506	406,639
Amortization of Loss on Reacquired Debt	1,050,280	1,023,119
Other Interest Charges	5,391,497	2,755,825
Total Interest Charges	<u>56,113,064</u>	<u>39,596,748</u>
Net Income	<u>\$ 108,262,570</u>	<u>\$ 121,493,092</u>



## LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2008-00252

Response to First Data Request of Commission Staff Dated July 16, 2008

COMPARATIVE BALANCE SHEETS - TOTAL

<u>ASSETS</u>	<u>4/30/2008</u>	<u>4/30/2007</u>
<b>UTILITY PLANT</b>		
Utility Plant	\$ 4,014,866,270	\$ 3,923,885,838
Construction Work in Progress	361,880,056	238,871,194
Total Utility Plant	4,376,746,326	4,162,757,032
Less: Accum. Prov. for Depr. Amort. Depl.	1,898,781,651	1,803,312,198
Net Utility Plant	2,477,964,675	2,359,444,834
Gas Stored Underground - Noncurrent	2,139,990	2,139,990
<b>OTHER PROPERTY AND INVESTMENTS</b>		
Nonutility Property	75,240	80,697
Less: Accum. Prov. for Deprec. and Amort.	63,360	63,360
Special Funds	27,638,933	22,578,849
Other Investments	15,515,512	594,286
Total Other Property and Investments	43,166,325	23,190,472
<b>CURRENT AND ACCRUED ASSETS</b>		
Cash	1,491,264	7,257,893
Special Deposits	1,538,663	2,257,041
Working Fund	21,280	21,551
Temporary Cash Investments	36,310	34,756
Customer Accounts Receivable	91,378,456	78,060,800
Other Accounts Receivable	19,929,384	10,298,421
Less: Accum. Prov. for Uncollectible Acct.-Cr	1,935,392	2,516,665
Accounts Receivable from Assoc. Companies	3,145,553	19,366,028
Fuel Stock	41,626,021	49,110,414
Plant Materials and Operating Supplies	26,612,702	25,248,361
Stores Expense Undistributed	4,486,001	4,525,410
Gas Stored Underground - Current	16,329,065	19,352,923
Prepayments	4,000,140	3,926,873
Misc. Current & Accrued Assets	10,619	1,997,626
Interest and Dividends Receivable	203,329	72,968
Rents Receivable	415,108	481,223
Accrued Utility Revenues	34,887,000	32,899,000
Total Current and Accrued Assets	244,175,503	252,394,623
<b>DEFERRED DEBITS</b>		
Unamortized Debt Expenses	7,571,062	9,480,735
Other Regulatory Assets	150,694,189	164,824,014
Miscellaneous Deferred Debits	38,251,268	42,950,295
Unamortized Loss on Reacquired Debt	20,952,677	19,765,026
Accumulated Deferred Income Taxes	52,590,460	54,948,008
Total Deferred Debits	270,059,656	291,968,078
Total Assets	<u>\$ 3,037,506,149</u>	<u>\$ 2,929,137,997</u>

## LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2008-00252

Response to First Data Request of Commission Staff Dated July 16, 2008

COMPARATIVE BALANCE SHEETS - TOTAL

<u>LIABILITIES &amp; COMMON EQUITY</u>	<u>4/30/2008</u>	<u>4/30/2007</u>
<b>COMMON EQUITY</b>		
Common Stock	\$ 425,170,424	\$ 425,170,424
Paid in Capital	60,000,000	40,000,000
Other Comprehensive Income	(14,701,983)	(8,992,040)
Common Stock Expense	(835,889)	(835,889)
Retained Earnings	674,663,583	636,462,009
Total Common Equity	<u>1,144,296,135</u>	<u>1,091,804,504</u>
<b>LONG-TERM DEBT</b>		
Long-Term Notes Payable to Associated Companies	410,000,000	363,000,000
Bonds	468,104,000	574,304,000
Total Long - Term Debt	<u>878,104,000</u>	<u>937,304,000</u>
<b>OTHER NONCURRENT LIABILITIES</b>		
Accumulated Provision for Pensions and Benefits	95,420,676	96,078,155
Total Other Noncurrent Liabilities	<u>95,420,676</u>	<u>96,078,155</u>
<b>CURRENT AND ACCRUED LIABILITIES</b>		
Notes Payable to Associated Companies	158,075,200	21,033,000
Accounts Payable	92,812,446	89,280,281
Accounts Payable to Associated Companies	19,666,353	68,170,158
Customer Deposits	20,064,241	18,527,763
Taxes Accrued	7,299,526	11,421,802
Interest Accrued	7,649,936	3,846,359
Dividends Declared	-	(5,000)
Tax Collections Payable	857,446	885,404
Short Term Obligations Under Capital Leases	275,441	-
Miscellaneous Current and Accrued Liabilities	11,902,403	12,720,844
Total Current and Accrued Liabilities	<u>318,602,992</u>	<u>225,880,611</u>
<b>DEFERRED CREDITS</b>		
Customer Advances for Construction	20,132,319	21,337,640
Asset Retirement Obligations	30,186,557	28,696,859
Accumulated Deferred Investment Tax Credits	46,094,972	42,346,958
Other Deferred Credits	20,151,669	33,244,448
Other Regulatory Liabilities	54,711,742	55,218,309
Miscellaneous Long-term Liabilities	31,009,548	6,752,934
Accumulated Deferred Income Taxes	398,795,539	390,473,579
Total Deferred Credits	<u>601,082,346</u>	<u>578,070,727</u>
Electric/Gas adjustment to balance	<u>-</u>	<u>-</u>
Total Liabilities and Common Equity	<u><u>\$ 3,037,506,149</u></u>	<u><u>\$ 2,929,137,997</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2008-00252  
Response to First Data Request of Commission Staff Dated July 16, 2008

STATEMENT OF CHANGES IN OWNER'S EQUITY

	COMMON STOCK	COMMON STOCK EXPENSE	PAID-IN CAPITAL	OTHER COMPREHENSIVE INCOME	RETAINED EARNINGS
BALANCE AT 4/30/2006	\$ 425,170,424	\$ (835,889)	\$ 40,000,000	\$ (51,229,231)	\$ 611,958,617
Credits From Income					121,493,092.35
FIN 48 Adjustment					258,182.00
Preferred Stock Redemption					(3,787,254.55)
Preferred Dividends					(3,460,628.31)
Common Dividends					(90,000,000.00)
Gain on Derivative Instruments				42,237,191.19	
BALANCE AT 4/30/2007	425,170,424.09	(835,888.64)	40,000,000.00	(8,992,040.00)	636,462,008.79
Credits From Income					108,262,570.22
FIN 48 Adjustment					(55,996.00)
Preferred Dividends					(5,000.00)
Common Dividends					(70,000,000.00)
Loss on Derivative Instruments				(5,709,943.08)	
BALANCE AT 4/30/2008	<u>\$ 425,170,424</u>	<u>\$ (835,889)</u>	<u>\$ 60,000,000</u>	<u>\$ (14,701,983)</u>	<u>\$ 674,663,583</u>

## LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2008-00252

Response to First Data Request of Commission Staff Dated July 16, 2008

COMPARATIVE STATEMENT OF CASH FLOWS

	<u>4/30/2008</u>	<u>4/30/2007</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net income	\$ 108,262,570	\$ 121,493,092
Items not requiring cash currently:		
Depreciation	120,446,401.97	118,231,874.53
Amortization	5,859,616.94	6,111,182.91
Deferred income taxes - net	10,679,508.09	18,401,190.55
Investment tax credit - net	3,748,014.30	1,606,991.59
Other	(2,923,140.86)	78,678,406.08
(Increase) decrease in certain net current assets:		
Accounts receivable	(24,282,618.24)	28,520,054.38
Inventory	9,183,319.56	12,719,456.92
Allowance inventory	3,397.71	5,474.18
Accounts payable and accrued expenses	(51,934,083.75)	(34,138,378.16)
Other regulatory assets	14,129,824.89	(144,036,348.60)
Other regulatory liabilities	(506,567.24)	14,892,979.76
Other deferred debits	4,287,092.61	22,695,362.19
Other deferred credits	(1,378,542.76)	(36,945,127.39)
Other	(8,189,956.96)	4,690,517.50
Net cash provided from operating activities	<u>187,384,836.48</u>	<u>212,926,728.79</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Gross additions to utility plant	(190,501,601.93)	(146,577,833.59)
Gross additions to common utility plant	(35,423,433.32)	(6,893,528.53)
Loss on disposal of property	(357,016.26)	45,863.39
Change in long-term investments	1,652,761.06	(182,662.61)
Change in restricted cash	6,921,185.65	(12,523,145.03)
Net cash used for investing activities	<u>(217,708,104.80)</u>	<u>(166,131,306.37)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from issuance of long-term debt	172,278,314.71	136,033,176.39
Net increase (decrease) in short-term debt	137,042,200.00	(7,032,000.00)
Net increase in short-term capital lease obligations	275,441.25	-
Payments for reacquisition of long-term debt	(106,200,000.00)	-
Payments for retirement of long-term debt	(126,000,000.00)	-
Net increase in derivative liabilities	10,682,171.00	14,716,925.00
Payment for retirement of preferred stock	-	(92,893,112.60)
Change in restricted cash	(13,519,933.84)	-
Contributed capital	20,000,000.00	-
Dividends on preferred stock	-	(6,346,894.21)
Dividends on common stock	(70,000,000.00)	(90,000,000.00)
Net cash provided from (used for) financing activities	<u>24,558,193.12</u>	<u>(45,521,905.42)</u>
<b>NET INCREASE (DECREASE) IN CASH AND TEMP CASH INVESTMENTS</b>	<b>(5,765,075.20)</b>	<b>1,273,517.00</b>
<b>CASH AND TEMPORARY CASH INVESTMENTS AT BEGINNING OF PERIOD</b>	<b><u>7,292,649.47</u></b>	<b><u>6,019,132.47</u></b>
<b>CASH AND TEMPORARY CASH INVESTMENTS AT END OF PERIOD</b>	<b><u>\$ 1,527,574</u></b>	<b><u>\$ 7,292,649</u></b>



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff  
Dated July 16, 2008**

**Question No. 13**

**Responding Witness: Shannon L. Charnas**

Q-13. Provide the following:

- a. A trial balance as of the last day of the test year (all income statement accounts should show activity for 12 months) showing account number, account title, and amount. Provide this information on an electric operations-only basis. Only one copy needs to be supplied to the Commission. Other parties of record may examine the copy filed with the Commission.
- b. A trial balance as of the last day of the test year (all income statement accounts should show activity for 12 months) showing account number, account title, and amount. Provide this information on a gas operations-only basis. Only one copy needs to be supplied to the Commission. Other parties of record may examine the copy filed with the Commission.
- c. A trial balance as of the last day of the test year (all income statement accounts should show activity for 12 months) showing account number, account title, and amount. Provide this information on a total company basis. Only one copy needs to be supplied to the Commission. Other parties of record may examine the copy filed with the Commission.

A-13. a. See attached trial balance for income statement accounts for electric operations. Separate balance sheet accounts are not maintained for electric operations, therefore a separate trial balance is not provided.

b. See attached trial balance for income statement accounts for gas operations. Separate balance sheet accounts are not maintained for gas operations, therefore a separate trial balance is not provided.

c. See attached.

**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - ELECTRIC  
FOR THE PERIOD MAY 1, 2007 - APRIL 30, 2008**

Account	Description	Amount
403001	DEPREC. EXP - RETAIL	37,171,354.58
403002	DEPREC. EXP - WHSLE	65,696,108.28
403111	DEPREC EXP ARO STEAM	176,869.04
403112	DEPREC EXP ARO TRANSMISSION	177.04
403113	DEPREC EXP ARO OTHER PRODUCTION	1,407.30
403114	DEPREC EXP ARO HYDRO	206.10
403115	DEPREC EXP ARO DISTRIBUTION	365.69
403311	DEPREC EXP ARO COMMON	25.44
404401	AMT-EL INTAN PLT-RTL	2,285,250.62
404402	AMT-EL INTAN PLT-WHS	2,050,865.92
407401	REGULATORY CREDITS - GENERATION ACCRETION	(1,372,028.88)
407402	REGULATORY CREDITS - TRANSMISSION ACCRETION	(1,736.12)
407405	REGULATORY CREDITS - DISTRIBUTION ACCRETION	(14,576.08)
407407	REGULATORY CREDITS - COMMON ACCRETION	(1,069.40)
407421	REGULATORY CREDITS - GENERATION DEPRECIATION	(166,556.48)
407422	REGULATORY CREDITS - TRANSMISSION DEPRECIATION	(177.04)
407425	REGULATORY CREDITS - DISTRIBUTION DEPRECIATION	(365.69)
407427	REGULATORY CREDITS - COMMON DEPRECIATION	(25.44)
408101	TAX-NON INC-UTIL OPR	112,690.77
408102	REAL AND PERSONAL PROP. TAX	10,182,894.70
408103	KY PUBLIC SERVICE COMMISSION TAX	1,251,998.36
408105	FEDERAL UNEMP TAX - O&M	28,991.36
408106	FICA TAX - O&M	3,088,834.53
408107	STATE UNEMP TAX - O&M	33,047.26
408115	FEDERAL UNEMP TAX - A&G	677.87
408116	FICA TAX - A&G	102,379.63
408117	STATE UNEMP TAX - A&G	3,693.27
408118	FEDERAL UNEMP TAX - COAL RESALE	14.68
408119	STATE UNEMP TAX - COAL RESALE	35.71
408120	FICA TAX - COAL RESALE	1,804.27
408125	FEDERAL UNEMP TAX - ELECTRIC COS	2,234.49
408126	FICA TAX - ELECTRIC COS	210,555.03
408127	STATE UNEMP TAX - ELECTRIC COS	2,141.27
408175	FEDERAL UNEMP TAX - ELECTRIC COS INDIRECT	76.44
408176	FICA TAX - ELECTRIC COS INDIRECT	24,000.47
408177	STATE UNEMP TAX - ELECTRIC COS INDIRECT	964.09
408185	FEDERAL UNEMP TAX - A&G INDIRECT	3,061.99
408186	FICA TAX - A&G INDIRECT	925,889.05
408187	STATE UNEMP TAX - A&G INDIRECT	37,278.86
408188	FEDERAL UNEMP TAX - SELLING EXP	1,703.80
408189	STATE UNEMP TAX - SELLING EXP	5,768.98
408190	FICA TAX - SELLING EXP	233,067.30
408191	FEDERAL UNEMP TAX - SELLING - INDIRECT	397.05
408193	FICA TAX - SELLING - INDIRECT	110,251.45
408194	STATE UNEMP TAX - SELLING - INDIRECT	4,405.97
408195	FEDERAL UNEMP TAX - INDIRECT - O&M	1,124.23
408196	FICA TAX - INDIRECT - O&M	347,859.47
408197	STATE UNEMP TAX - INDIRECT - O&M	13,984.83
408202	TAX-NON INC-OTHER	1,168.00

**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - ELECTRIC  
FOR THE PERIOD MAY 1, 2007 - APRIL 30, 2008**

Account	Description	Amount
409101	FED INC TAX-UTIL OPR	38,034,939.48
409102	KY ST INCOME TAXES	7,890,234.39
409104	FED INC TAXES - EST	(1,465,440.38)
409105	ST INC TAXES - EST	(372,844.48)
409201	FED INC TAX-G/L DISP	60,670.89
409203	FED INC TAX-OTHER	(1,752,367.70)
409204	ST INC TAX-G/L DISP	11,064.60
409206	ST INC TAX-OTHER	(333,922.72)
409207	FD IN TX-IMEA/PA FEE	544,141.01
409208	ST IN TX-IMEA/PA FEE	99,235.44
409209	FED IN TAXES-OTH EST	(42,899.07)
409210	ST INC TAXES-OTH EST	(8,590.04)
410101	DEF FED INC TAX-OPR	20,655,842.23
410102	DEF ST INC TAX-OPR	4,573,509.67
410203	DEF FEDERAL INC TX	712,666.08
410204	DEF STATE INC TAX	129,833.90
411101	FED INC TX DEF-CR-OP	(21,316,102.60)
411102	ST INC TAX DEF-CR-OP	(4,946,769.39)
411150	ACCRETION EXPENSE - GENERATION	1,372,028.88
411151	ACCRETION EXPENSE - TRANSMISSION	1,736.12
411155	ACCRETION EXPENSE - DISTRIBUTION	14,576.08
411157	ACCRETION EXPENSE - COMMON	1,069.40
411201	FD INC TX DEF-CR-OTH	(2,329.77)
411202	ST INC TX DEF-CR-OTH	(5,497.10)
411401	ITC DEFERRED	7,679,626.00
411402	AMORT-ITC-CR	(3,768,778.08)
411801	GAIN-DISP OF ALLOW	(456,254.88)
417004	SERVICE CHARGE AND SUPERVISORY FEE - IMEA AND IMPA	(1,114,670.55)
417005	IMPA-WORKING CAPITAL	(264,285.42)
417006	IMEA-WORKING CAPITAL	(248,690.94)
419103	DIVS-NON ASSOC CO	(264,610.00)
419104	INT INC-ASSOC CO-N/C	(13,086.04)
419105	INT INC-FED TAX PMT	(27,722.02)
419106	INT INC-ST TAX PMT	(211,605.60)
419205	INTEREST INCOME FROM FINANCIAL HOLDINGS	(64,101.96)
419206	INTEREST INCOME FROM OTHER LOANS & RECEIVABLES	(207,861.92)
419207	INTEREST INCOME FROM SPECIAL FUNDS	(361,309.67)
421001	MISC NONOPR INCOME	(231,413.91)
421101	GAIN-PROPERTY DISP	(251,517.70)
421201	LOSS-PROPERTY DISP	67,107.52
421550	MTM INCOME - NONHEDGING	1,981,174.74
421551	MTM INCOME - NONHEDGING - NETTING	(895,626.68)
426101	DONATIONS	863,701.98
426191	DONATIONS - INDIRECT	12,416.43
426301	PENALTIES	6,936.86
426401	EXP-CIVIC/POL/REL	57,368.87
426491	EXP-CIVIC/POL/REL - INDIRECT	463,013.04
426501	OTHER DEDUCTIONS	1,436,149.85
426550	MTM LOSSES - NONHEDGING	(2,585,454.62)



**LOUISVILLE GAS AND ELECTRIC COMPANY  
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Account	Description	Amount
426551	MTM LOSSES - NONHEDING - NETTING	895,626.68
426555	HEDGE INEFFECTIVENESS INT RATE SWAP	1,056,176.23
426591	OTHER DEDUCTIONS - INDIRECT	275,477.74
427001	INT-NOTES/DEBENTURES	3,472,721.41
427117	INT-'92 SER A,VAR	(91,644.47)
427118	INT-'92 SER A,VAR/TC	(177,364.68)
427120	INT-'93 A-VAR	(104,057.88)
427125	INT EXP - \$31M 6/33	1,062,232.80
427126	INT EXP - \$35.2M 6/33	1,185,332.77
427127	INT EXP - \$60M 6/33	2,240,861.42
427128	INT-'00 SER A,VAR	942,508.21
427129	INT-'00 A,VAR-TC	2,762,493.25
427130	INT-'01 VAR PCB SER AA JC	320,612.55
427161	LGE INT. EXP. ON SWAP-MATURES 11/1/20, \$83.335M	1,509,675.64
427164	LGE INT EXP SWAP-10/1/33	113,138.85
427165	LGE INT EXP SWAP-10/1/33	110,064.35
427166	LGE INT EXP SWAP-10/1/33	122,874.82
427167	LGE INT EXP SWAP-10/1/33	110,849.19
427180	INT EXP-PCB JC2001A \$22.5M 9/26	636,778.82
427181	INT EXP-PCB TC2001A \$27.5M 9/26	778,285.14
427182	INT EXP-PCB JC2001B \$35M 11/27	993,815.13
427183	INT EXP-PCB TC2001B \$35M 11/27	991,746.49
427189	INT EXP-PCB TC2002A \$41.665M 10/32	1,372,981.65
427190	INT EXP-PCB JC2003A \$128M	4,253,976.66
427194	INT EXP - PCB JC2005A \$40M 2/35	1,259,363.91
428030	AM EXP \$31M 6/33	16,501.50
428031	AM EXP \$35.2M 6/33	15,499.83
428035	AM EXP \$60M 6/33	35,661.96
428059	AM-DISC PCB 2001 AA 9/2027	15,882.04
428075	AMDISC PCB 00 5/27	19,139.08
428076	AMDISC PCB 00 8/30	30,649.52
428080	AM EXP-PCB JC2001A \$22.5M 9/26	7,907.40
428081	AM EXP-PCB TC2001A \$27.5M 9/26	8,599.20
428082	AM EXP-PCB JC2001B \$35M 11/27	8,762.52
428083	AM EXP-PCB TC2001B \$35M 11/27	8,762.52
428089	AM EXP-PCB TC2002A \$41.665M 10/32	29,496.56
428091	AM EXP-PCB JC2003A \$128M	93,766.60
428094	AM EXP - PCB JC2005A \$40M 2/35	24,416.02
428104	AM-LOSS-REACQ-1985 J	25,221.16
428107	AM-LOSS-REACQ-FMB 09	76,326.12
428108	AM-LOSS-REACQ-1976 B	17,544.20
428109	AM-LOSS-REACQ-1975 A	9,185.20
428110	AM-LOSS-REACQ-1987 M	82,455.88
428124	AM-LOSS-REACQ-1990 P	64,873.20
428125	AM-LOSS-REACQ-Q	115,055.84
428130	AM LOSS REACQ \$31M 6/33	5,631.68
428131	AM LOSS REACQ \$35.2M 6/33	3,808.91
428135	AM LOSS REACQ \$60M 6/33	5,258.32
428180	AM LOSS-PCB JC2001A \$22.5M 9/26	61,990.84

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Account	Description	Amount
428181	AM LOSS-PCB TC2001A \$27.5M 9/26	52,363.60
428182	AM LOSS-PCB JC2001B \$35M 11/26	39,277.48
428183	AM LOSS-PCB TC2001B \$35M 11/26	39,123.80
428189	AM LOSS-PCB TC2002A \$41.665 10/32	44,686.80
428191	AM LOSS-PCB JC2003A \$128M	152,373.28
428194	AM LOSS - PCB JC2005A \$40M 2/35	42,417.40
428195	AM LOSS REACQ PRE STK 5.875	3,364.31
430002	INT-DEBT TO ASSOC CO	3,603,645.75
430003	INT EXP ON NOTES TO FIDELIA	16,289,061.78
431002	INT-CUST DEPOSITS	799,494.30
431004	INT-OTHER TAX DEFNCY	(508.17)
431013	OTHER INT EXP FROM NON-FINANCIAL LIABILITIES	154.99
431104	INTEREST EXPENSE FROM FINANCIAL LIABILITIES	639.45
437001	PFD DIV-\$25 PV-5%	3,995.00
440101	ELECTRIC RESIDENTIAL DSM	(3,760,682.59)
440102	ELECTRIC RESIDENTIAL ENERGY NON-FUEL REV	(210,817,947.13)
440103	ELECTRIC RESIDENTIAL ENERGY FUEL REV	(66,831,409.81)
440104	ELECTRIC RESIDENTIAL FAC	(16,380,706.99)
440111	ELECTRIC RESIDENTIAL ECR	(2,296,737.11)
440112	ELECTRIC RESIDENTIAL MSR	7,771,438.17
440113	ELECTRIC RESIDENTIAL ESM	7.05
440114	ELECTRIC RESIDENTIAL VDT	2,744,328.58
440119	ELECTRIC RESIDENTIAL CUST CHG REV	(20,569,344.44)
442101	ELECTRIC SMALL COMMERCIAL DSM	(270,740.00)
442102	ELECTRIC SMALL COMMERCIAL ENERGY NON-FUEL REV	(80,450,442.40)
442103	ELECTRIC SMALL COMMERCIAL ENERGY FUEL REV	(21,322,959.37)
442104	ELECTRIC SMALL COMMERCIAL FAC	(5,004,823.69)
442111	ELECTRIC SMALL COMMERCIAL ECR	(832,552.89)
442112	ELECTRIC SMALL COMMERCIAL MSR	2,751,496.09
442113	ELECTRIC SMALL COMMERCIAL ESM	58.94
442114	ELECTRIC SMALL COMMERCIAL VDT	972,089.53
442119	ELECTRIC SMALL COMMERCIAL CUST CHG REV	(5,628,713.60)
442201	ELECTRIC LARGE COMMERCIAL DSM	(228,028.89)
442202	ELECTRIC LARGE COMMERCIAL ENERGY NON-FUEL REV	(23,584,287.61)
442203	ELECTRIC LARGE COMMERCIAL ENERGY FUEL REV	(35,850,829.14)
442204	ELECTRIC LARGE COMMERCIAL FAC	(8,358,758.64)
442205	ELECTRIC LARGE COMMERCIAL STOD	(291,730.54)
442211	ELECTRIC LARGE COMMERCIAL ECR	(1,132,302.49)
442212	ELECTRIC LARGE COMMERCIAL MSR	3,414,386.82
442214	ELECTRIC LARGE COMMERCIAL VDT	1,205,940.46
442218	ELECTRIC LARGE COMMERCIAL DEMAND CHG REV	(69,055,279.71)
442219	ELECTRIC LARGE COMMERCIAL CUST CHG REV	(2,135,108.88)
442302	ELECTRIC INDUSTRIAL ENERGY NON-FUEL REV	(26,175,360.57)
442303	ELECTRIC INDUSTRIAL ENERGY FUEL REV	(45,324,522.71)
442304	ELECTRIC INDUSTRIAL FAC	(9,995,741.29)
442311	ELECTRIC INDUSTRIAL ECR	(1,226,781.54)
442312	ELECTRIC INDUSTRIAL MSR	3,224,529.96
442314	ELECTRIC INDUSTRIAL VDT	1,249,641.95
442318	ELECTRIC INDUSTRIAL DEMAND CHG REV	(60,428,267.27)

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Account	Description	Amount
442319	ELECTRIC INDUSTRIAL CUST CHG REV	(470,734.68)
444102	ELECTRIC STREET LIGHTING ENERGY NON-FUEL REV	(5,734,051.25)
444103	ELECTRIC STREET LIGHTING ENERGY FUEL REV	(933,299.03)
444104	ELECTRIC STREET LIGHTING FAC	(140,474.61)
444111	ELECTRIC STREET LIGHTING ECR	(60,995.77)
444112	ELECTRIC STREET LIGHTING MSR	167,213.00
444114	ELECTRIC STREET LIGHTING VDT	59,169.55
444119	ELECTRIC STREET LIGHTING CUST CHG REV	(34,656.18)
445101	ELECTRIC PUBLIC AUTH DSM	(84,165.52)
445102	ELECTRIC PUBLIC AUTH ENERGY NON-FUEL REV	(20,661,731.45)
445103	ELECTRIC PUBLIC AUTH ENERGY FUEL REV	(19,195,319.59)
445104	ELECTRIC PUBLIC AUTH FAC	(4,396,474.26)
445105	ELECTRIC PUBLIC AUTH STOD PCR	(56,104.42)
445111	ELECTRIC PUBLIC AUTH ECR	(563,404.81)
445112	ELECTRIC PUBLIC AUTH MSR	1,721,178.30
445113	ELECTRIC PUBLIC AUTH ESM	10.77
445114	ELECTRIC PUBLIC AUTH VDT	609,409.60
445118	ELECTRIC PUBLIC AUTH DEMAND CHG REV	(25,430,150.00)
445119	ELECTRIC PUBLIC AUTH CUST CHG REV	(598,473.82)
447005	I/C SALES - OSS	(337,415.71)
447006	I/C SALES NL	(88,435,437.60)
447016	SALES - MISO DAY 2 - OSS	(14,106,626.34)
447050	SPOT SALES - ENERGY - KWH	(53,366,093.85)
447110	SETTLED SWAP REVENUE	(4,122,783.16)
447120	SETTLED SWAP REVENUE - PROPRIETARY	(1,488,257.06)
447121	SETTLED SWAP/REVENUE - PROPRIETARY - NETTING	1,384,023.39
447200	BROKERED PURCHASES	44,173.28
447210	SETTLED SWAP EXPENSE	6,183,427.83
447220	SETTLED SWAP EXPENSE - PROPRIETARY	1,384,023.39
447221	SETTLED SWAP EXPENSE - PROPRIETARY - NETTING	(1,384,023.39)
450001	FORFEITED DISC-ELEC	(2,744,199.78)
451001	RECONNECT CHRGE-ELEC	(721,890.00)
451002	TEMPORARY SERV-ELEC	(101,281.50)
451004	OTH SERVICE REV-ELEC	(39,949.20)
454001	CATV ATTACH RENT	(388,997.24)
454002	OTH RENT-ELEC PROP	(2,419,825.68)
454003	RENT FRM FIBER OPTIC	(228,832.50)
456003	COMP-TAX REMIT-ELEC	(12,780.00)
456004	COMP-STBY PWR-H2O CO	(9,999.00)
456007	RET CHECK CHRGE-ELEC	(34,583.09)
456008	OTHER MISC ELEC REVS	273,825.10
456013	LPM LD DISPATCH FEE	(19,419.73)
456018	COAL RESALE REVENUES	(966,053.44)
456025	OSS RSG MWP	(667,834.81)
456028	LGANDE NRB ELECTRIC REVENUES	(45,466.26)
456043	MISO SCHEDULE 10 OFFSET	3,341,946.00
456101	BASE OTHER ELECTRIC REVENUES-WHEELING-MISO	171,822.39
456103	ANCILLARY SERVICE SCHEDULE 2-MISO	33,027.14
456106	ANCILLARY SERVICE SCHEDULE 2-OSS-MISO	1,222.32

**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - ELECTRIC  
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Account	Description	Amount
456109	NL TRANSMISSION OF ELECTRIC ENERGY-3RD PARTY	(1,235,352.53)
456114	INTERCOMPANY TRANSMISSION REVENUE	(1,152,310.37)
456124	I/C TRANSMISSION RETAIL REVENUE - EKPC (NATIVE LOAD)	(749,398.39)
500100	OPER SUPER/ENG	765,051.26
500900	OPER SUPER/ENG - INDIRECT	1,324,917.72
501001	FUEL-COAL - TON	272,625,645.67
501004	FUEL COAL - INTERCOMPANY UTILITY OSS	31,747.99
501005	FUEL COAL - OSS	533,741.68
501006	FUEL COAL - OFFSET	(66,149,100.65)
501007	FUEL COAL - INTERCOMPANY UTILITY RETAIL	65,583,611.00
501019	COAL RESALE EXPENSES	758,824.22
501020	START-UP OIL -GAL	279,791.29
501022	STABILIZATION OIL - GAL	323,736.56
501090	FUEL HANDLING	4,387,657.26
501100	START-UP GAS - MCF	2,746,001.07
501102	STABILIZATION GAS - MCF	2,717,484.77
501200	BOTTOM ASH DISPOSAL	1,721,756.16
501201	ECR BOTTOM ASH DISPOSAL	1,415,332.58
501250	FLY ASH PROCEEDS	(74,061.72)
501251	FLY ASH DISPOSAL	41,604.92
501990	FUEL HANDLING - INDIRECT	404,734.21
502001	OTHER WASTE DISPOSAL	2,524,394.87
502002	BOILER SYSTEMS OPR	7,442,453.32
502004	SDRS-H2O SYS OPR	3,133,318.26
502005	SLUDGE STAB SYS OPR	966,099.96
502006	SCRUBBER REACTANT EX	14,781,839.08
502022	OTHER WASTE DISPOSAL - OSS	2,863.60
502023	OTHER WASTE DISPOSAL - OFFSET	(2,863.60)
502025	SCRUBBER REACTANT - OSS	74,652.15
502026	SCRUBBER REACTANT - OFFSET	(74,652.15)
502100	STM EXP(EX SDRS.SPP)	(1,571,939.61)
502900	STM EXP(EX SDRS.SPP) - INDIRECT	49,607.47
505100	ELECTRIC SYS OPR	754,248.66
506100	MISC STM PWR EXP	15,434,679.27
506104	NOX REDUCTION REAGENT	1,259,275.12
506105	OPERATION OF SCR/NOX REDUCTION EQUIP	120,048.04
506107	SCR/NOX - OSS	91.29
506108	SCR/NOX - OFFSET	(91.29)
506109	SORBENT INJECTION OPERATION	170,831.04
506900	MISC STM PWR EXP - INDIRECT	4,462.62
507100	RENTS-STEAM	51,252.00
509001	SO2 EMISSION ALLOWANCES	3,372.43
509005	EMISSION ALLOWANCES - OSS	6.04
509006	EMISSION ALLOWANCES - OFFSET	(6.04)
510100	MTCE SUPER/ENG - STEAM	2,346,687.03
511100	MTCE-STRUCTURES	2,279,364.66
512005	MAINTENANCE-SDRS	6,358,584.50
512015	SDRS-COMMON H2O SYS	736,363.81
512017	MTCE-SLUDGE STAB SYS	1,534,762.31

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Account	Description	Amount
512100	MTCE-BOILER PLANT	30,860,029.21
512101	MAINTENANCE OF SCR/NOX REDUCTION EQUIP	377,347.24
512103	MERCURY MONITORS MAINTENANCE	19,195.71
513100	MTCE-ELECTRIC PLANT	7,478,486.15
513900	MTCE-ELECTRIC PLANT - BOILER	65,754.88
514100	MTCE-MISC/STM PLANT	1,334,744.81
535100	OPER SUPER/ENG-HYDRO	53,088.41
536100	WATER FOR POWER	39,005.44
538100	ELECTRIC EXPENSES - HYDRO	161,488.77
539100	MISC HYD PWR GEN EXP	129,702.10
540100	RENTS-HYDRO	238,696.49
541100	MTCE-SUPER/ENG - HYDRO	4,568.23
542100	MAINT OF STRUCTURES - HYDRO	189,914.71
543100	MTCE-RES/DAMS/WATERW	87,399.10
544100	MTCE-ELECTRIC PLANT	282,889.45
546100	OPER SUPER/ENG - TURBINES	28,824.68
547030	FUEL-GAS - MCF	29,788,299.45
547040	FUEL-OIL - GAL	369,262.42
547051	FUEL - INTERCOMPANY UTILITY OSS	294,494.77
547052	FUEL - OSS	1,313,363.39
547053	FUEL - OFFSET	(16,591,196.14)
547054	FUEL - INTERCOMPANY UTILITY RETAIL	14,983,337.98
548100	GENERATION EXP	925,321.06
549001	SO2 EMISSION ALLOWANCES-CT'S	28.22
549002	AIR QUALITY EXPENSES	495.16
549100	MISC OTH PWR GEN EXP	37,327.45
550100	RENTS-OTH PWR	22,836.00
551100	MTCE-SUPER/ENG - TURBINES	16,488.31
552100	MTCE-STRUCTURES - OTH PWR	91,930.23
553100	MTCE-GEN/ELECT EQ	1,860,880.64
554100	MTCE-MISC OTH PWR GEN	110,414.85
555006	MISO DAY 2 PURCHASED POWER - OSS	585,924.42
555007	MISO DAY 2 PURCHASED POWER - NL	796,787.58
555010	OSS POWER PURCHASES	1,081,346.83
555015	NL POWER PURCHASES - ENERGY	18,338,150.34
555016	NL POWER PURCHASES - DEMAND	17,326,451.15
555020	OSS I/C POWER PURCHASES	43,037,281.63
555025	NL I/C POWER PURCHASES	636,250.26
556900	SYS CTRL / DISPATCHING - INDIRECT	1,014,055.98
557100	OTH POWER SUPPLY EXP	41,054.29
557110	MARKET FEES - NATIVE LOAD	467.24
557111	MARKET FEES - OFF SYSTEM SALES	47,654.16
557206	MISO DAY 2 OTHER - NATIVE LOAD	886,890.52
557207	MISO DAY 2 OTHER - OFF SYSTEM SALES	(2,279,421.55)
557208	RTO OTHER (NON-MISO) - NL	(15,168.86)
557209	RTO OTHER (NON-MISO) - OSS	(8,975.14)
557211	RTO OPERATING RESRV (NON-MISO) - NL	11,774.07
557212	RTO OPERATING RESRV (NON-MISO) - OSS	745,285.91
558001	ELEC DEPT USE-CR	(2,689,359.00)

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Account	Description	Amount
558002	OTHER DEPT USE-CR	(82,003.61)
560100	OP SUPER/ENG-SSTOPER	12,330.33
560900	OP SUPER/ENG-SSTOPER - INDIRECT	695,101.87
561402	MISO DAY 1 SCH 10 - RESERVE	4,475.10
561601	TRANSMISSION SERVICE STUDIES	15,573.12
561802	MISO DAY 1 SCH 10 - RESERVE	321.78
561900	LOAD DISPATCH-WELOB - INDIRECT	438,866.40
561901	BALANCING AUTHORITY EXPENSE (LABOR ONLY)	252,279.82
562100	STA EXP-SUBST OPER	1,234,250.75
563100	OTHER INSP-ELEC TRAN	86,951.76
565002	TRANSMISSION ELECTRIC OSS	(60,974.11)
565005	TRANSMISSION ELECTRIC NATIVE LOAD	129,290.26
565006	TRANSMISSION ELECTRIC OSS - MISO	(131,936.73)
565014	INTERCOMPANY TRANSMISSION EXPENSE	3,192,521.92
565024	I/C TRANSMISSION RETAIL EXPENSE - EKPC (NATIVE LOAD)	85,280.27
566100	MISC TRANS EXP-SSTMT	492,366.34
566119	CLOSED 01/07 - MISO DAY1 REACTIVE SUPPLY & VOLTAGE CONTROL - NL	155.04
566120	FERC FEES - LOAD	(197,916.00)
566121	FERC FEES - RESERVE	(33,500.00)
566122	REACTIVE SUPPLY & VOLTAGE CONTROL - NL	351,049.25
566140	INDEPENDENT OPERATOR	1,783,304.94
566150	EKPC DEPANCAKING SETTLEMENT	838,200.00
566900	MISC TRANS EXP-SSTMT - INDIRECT	491,281.32
567100	RENTS-ELEC / SUBSTAT MTCE	22,489.94
569100	MTCE-STRUCT-SSTMTCE	30,412.02
570100	MTCE-ST EQ-SSTMTCE	996,472.26
571100	MTCE OF OVERHEAD LINES	776,624.90
573100	MTCE-MISC TR PLT-SSTMT	2,417.91
575701	MISO DAY 2 SCH 17-MARKET ADMIN FEE-OSS	6,467.62
575703	MISO DAY 2 SCH 17-MARKET ADMIN FEE-NL	912.34
575704	MISO DAY 1 SCH 10 - RESERVE	153.45
580100	OP SUPER/ENG-SSTOPER	934,355.84
580900	OP SUPER/ENG-SSTOPER - INDIRECT	301,187.84
581900	SYS CTRL/SWITCH-DIST - INDIRECT	333,426.89
582100	STATION EXP-SSTOPER	937,275.92
583001	OPR-O/H LINES	2,206,337.22
583003	O/H LOAD/VOLT TEST	7,592.70
583005	CUST COMPL RESP-O/H	1,287,343.38
583008	INST/REMV TRANSF/REG	18,193.68
583009	INSPC O/H LINE FACIL	186,560.84
583010	LOC O/H ELEC FAC-BUD	385,765.02
583100	O/H LINE EXP-SSTOPER	424,548.46
584001	OPR-UNDERGRND LINES	112,370.88
584002	INSPC U/G LINE FACIL	78,759.62
584003	LOAD/VOLT TEST-U/G	3,665.53
584005	RESP-U/G CUST COMPL	44,105.76
584008	INST/RMV/REPL TRANSF	201,663.95
585100	STREET LIGHTING AND SIGNAL SYST EXP	18,496.10
586100	METER EXP	5,618,055.53

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Account	Description	Amount
586900	METER EXP - INDIRECT	2,745.64
587100	CUST INSTALLATION EXP	(221,632.31)
588100	MISC DIST EXP-SSTMTC	2,661,433.30
588900	MISC DIST EXP-SSTMTC - INDIRECT	298,837.94
589100	RENTS-DISTR / SUBSTAT OPER	14,165.84
590100	MTCE/SUPER/ENG-SSTMT	8,087.91
590900	MTCE/SUPER/ENG-SSTMT - INDIRECT	1,863.40
591003	MTCE-MISC STRUCT-DIS	796,222.82
591100	MTCE-STRUCT-SSTMTC	47.89
592100	MTCE-ST EQ-SSTMTC	728,658.64
593001	MTCE-POLE/FIXT-DISTR	1,385,597.75
593002	MTCE-COND/DEVICE-DIS	4,601,284.93
593003	MTCE-SERVICES	252,679.45
593004	TREE TRIMMING	6,328,990.60
593005	MINOR EXEMPT EXPENSE	(12.98)
594002	MTCE-U/G COND ETC	1,539,015.15
594003	MTCE-U/G ELEC SERV	1,687.02
595100	MTCE-TRANSF/REG	223,512.46
596100	MTCE OF STREET LIGHTING AND SIGNALS	792,956.60
598100	MTCE OF MISC DISTRIBUTION PLANT	263,242.57
901001	SUPV-CUST ACCTS	489,670.33
901900	SUPV-CUST ACCTS - INDIRECT	168,862.84
902001	METER READ-SERV AREA	2,107,167.78
902002	METER READ-CLER/OTH	9,944.72
902900	METER READ-SERV AREA - INDIRECT	94.07
903001	AUDIT CUST ACCTS	314,892.13
903002	BILL SPECIAL ACCTS	16,932.00
903003	PROCESS METER ORDERS	767.75
903006	CUST BILL/ACCTG	81,109.82
903007	PROCESS PAYMENTS	278,843.45
903008	INVEST THEFT OF SVC	112,666.66
903012	PROC CUST CNTRT/ORDR	62,965.53
903013	HANDLE CREDIT PROBS	237.45
903022	COLL OFF-LINE BILLS	244,192.59
903023	PROC BANKRUPT CLAIMS	50,697.32
903025	MTCE-ASST PROGRAMS	59,705.49
903030	PROC CUST REQUESTS	1,002,183.27
903031	PROC CUST PAYMENTS	64,762.54
903032	DELIVER BILLS-REG	1,092,373.14
903035	COLLECTING-OTHER	53,420.57
903036	CUSTOMER COMPLAINTS	5,652.78
903901	AUDIT CUST ACCTS - INDIRECT	712.19
903902	BILL SPECIAL ACCTS - INDIRECT	5,266.88
903906	CUST BILL/ACCTG - INDIRECT	25,244.48
903907	PROCESS PAYMENTS - INDIRECT	158,307.11
903909	PROC EXCEPTION PMTS - INDIRECT	13,533.87
903912	PROC CUST CNTRT/ORDR - INDIRECT	101,182.91
903930	PROC CUST REQUESTS - INDIRECT	766,000.69
903931	PROC CUST PAYMENTS - INDIRECT	144,568.91

**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - ELECTRIC  
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Account	Description	Amount
903936	CUSTOMER COMPLAINTS - INDIRECT	106,312.14
904001	UNCOLLECTIBLE ACCTS	808,880.37
904002	UNCOLLECTABLE ACCTS - WHOLESALE	40,050.39
905001	MISC CUST SERV EXP	213,257.93
905002	MISC CUST BILL/ACCTG	1,576.44
905003	MISC COLLECTING EXP	44,005.21
905900	MISC CUST SERV EXP - INDIRECT	20.63
907001	SUPV-CUST SER/INFO	56,292.04
907900	SUPV-CUST SER/INFO - INDIRECT	83,456.99
908001	CUST MKTG/ASSIST	3,361.17
908005	DSM CONSERVATION PROG	3,860,847.79
908009	MISC MARKETING EXP	173.25
908901	CUST MKTG/ASSIST - INDIRECT	126,669.65
908902	RES CONS/ENG ED PROG - INDIRECT	141,062.50
908909	MISC MARKETING EXP - INDIRECT	69,882.25
909004	MISC CUST COM-SER/IN	325,608.89
909005	MEDIA RELATIONS	(10,873.70)
909013	SAFETY PROGRAMS	17,534.80
910001	MISC CUST SER/INFO	498,635.01
910900	MISC CUST SER/INFO - INDIRECT	150,674.15
913002	EXHIB/DEMO-SALES	(7.30)
913012	OTH ADVER-SALES	57,100.06
920001	OFFICERS' SALARIES	54,757.96
920100	OTHER GENERAL AND ADMIN SALARIES	2,375,906.19
920900	OTHER GENERAL AND ADMIN SALARIES - INDIRECT	10,381,227.50
920901	OFFICERS SALARIES- INDIRECT	515,351.15
921001	EXP-OFFICERS/EXEC	23,393.42
921002	EXP-GEN OFFICE EMPL	182,706.46
921003	GEN OFFICE SUPPL/EXP	1,983,627.14
921004	OPR-GEN OFFICE BLDG	671,986.43
921901	EXP-OFFICERS/EXEC-INDIRECT	22,605.98
921902	INDIRECT EMPLOYEE OFFICE EXPENSE ALLOCATION	782,939.73
921903	GEN OFFICE SUPPL/EXP - INDIRECT	2,890,343.78
922001	A/G SAL TRANSFER-CR	(781,639.53)
922002	OFF SUPP/EXP TRAN-CR	(412,009.61)
922003	TRIMBLE CTY TRAN-CR	(718,308.31)
923100	OUTSIDE SERVICES	2,081,081.47
923101	OUTSIDE SERVICES - AUDIT FEES - PWC	303,025.59
923103	OUTSIDE SERVICES - NON-AUDIT SERVICES - PWC	2,949.84
923302	OUTSIDE SERVICES - TAX SERVICES - OTHER	8,811.43
923303	OUTSIDE SERVICES - NON-AUDIT SERVICES - OTHER	15,052.20
923900	OUTSIDE SERVICES - INDIRECT	2,069,823.45
924100	PROPERTY INSURANCE	3,126,942.80
925001	PUBLIC LIABILITY	1,763,565.23
925002	WORKERS' COMP INS - O&M	279,994.32
925003	AUTO LIABILITY	52,882.99
925004	SAFETY AND INDUSTRIAL HEALTH	35,307.49
925012	WORKERS' COMP INS-A&G	(4,587.17)
925022	WORKERS' COMP INS-ELECTRIC COS	16,026.84



**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - ELECTRIC  
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Account	Description	Amount
925025	WORKERS COMP - COAL RESALE	94.32
925026	WORKERS COMP - SELLING EXP	13,763.81
925027	WORKERS COMP - SELLING - INDIRECT	333.25
925100	OTHER INJURIES AND DAMAGES	27,616.52
925902	WORKERS' COMP INS - INDIRECT - O&M	1,018.80
925904	SAFETY & INDUSTRIAL HEALTH - INDIRECT	45,720.93
925912	WORKERS' COMP INS INDIRECT-A&G	2,784.57
925922	WORKERS' COMP INS-INDIRECT-ELECTRIC COS	68.12
926001	TUITION REFUND PLAN	97,432.64
926002	LIFE INS-EXP - O&M	176,351.93
926003	MEDICAL INS-EXP - O&M	3,624,098.12
926004	DENTAL INS-EXP - O&M	272,040.24
926005	LONG TERM DISABILITY - O&M	207,678.17
926012	LIFE INS EXP - A&G	24,629.71
926013	MEDICAL INS EXP - A&G	306,565.25
926014	DENTAL INS EXP - A&G	29,416.32
926015	LONG TERM DISABILITY - A&G	23,981.21
926019	OTHER BENEFITS AND ADMINISTRATIVE FEES (BURDEN)	(7,771.58)
926022	LIFE INS EXP - ELECTRIC COS	13,054.22
926023	MEDICAL INS EXP - ELECTRIC COS	262,964.32
926024	DENTAL INS EXP - ELECTRIC COS	19,731.85
926025	LONG TERM DISABILITY - ELECTRIC COS	15,417.43
926100	EMPLOYEE BENEFITS - NON-BURDEN	43,800.07
926101	PENSION-EXP - O&M	6,457,456.05
926102	401(K) - O&M	1,278,471.15
926105	FAS112-POST EMP BENE - O&M	(40,974.93)
926106	POST RETIRE BENEFITS - O&M	1,763,851.46
926110	EMPLOYEE WELFARE	55,006.48
926116	RETIREMENT INCOME ACCT EXP-O&M	47,678.84
926117	PENSION INTEREST EXP - OM	(4,247,907.62)
926118	FASB 106 INTEREST EXP - OM	2,629,864.46
926121	PENSION EXP - A&G	686,941.03
926122	401(K) A&G	119,607.55
926123	FAS 112 POST EMP BENE - A&G	(20,271.80)
926124	POST RETIRE BENEFITS A&G	(352.41)
926126	RETIREMENT INCOME ACCOUNT EXP - AG	15,549.49
926127	PENSION INTEREST EXP - AG	(34,873.04)
926128	FASB 106 INTEREST EXP - AG	61,477.28
926131	PENSION EXP - ELECTRIC COS	472,268.09
926132	401(K) - ELECTRIC COS	93,614.87
926133	FAS112-POST EMP BENE - ELECTRIC COS	(5,726.89)
926134	POST RETIRE BENEFITS - ELECTRIC COS	123,006.97
926136	RETIREMENT INCOME ACCOUNT EXP - ELECT COS	3,272.69
926137	PENSION INTEREST EXP - ELECT COS	(287,420.80)
926138	FASB 106 INTEREST EXP - ELECT COS	179,518.07
926161	PENSIONS - COAL RESALE	3,354.62
926162	401K - COAL RESALE	661.91
926163	FASB 112 - COAL RESALE	(105.25)
926164	FASB 106 - COAL RESALE	672.70

**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - ELECTRIC  
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Account	Description	Amount
926166	RETIREMENT INCOME - COAL RESALE	26.50
926167	PENSION INTEREST EXPENSE - COAL RESALE	(1,223.59)
926168	FASB 106 INTEREST EXPENSE - COAL RESALE	826.56
926169	DENTAL INSURANCE - COAL RESALE	134.13
926170	GROUP LIFE INSURANCE - COAL RESALE	105.74
926171	LONG TERM DISABILITY - COAL RESALE	119.94
926172	MEDICAL INSURANCE - COAL RESALE	1,800.23
926181	PENSIONS - SELLING EXP	616,849.65
926182	401K - SELLING EXP	124,678.27
926183	FASB 112 - SELLING EXP	(16,685.90)
926184	FASB 106 - SELLING EXP	119,226.10
926186	RETIREMENT INCOME - SELLING EXP	6,014.19
926187	PENSION INTEREST EXPENSE - SELLING EXP	(201,838.13)
926188	FASB 106 INTEREST EXPENSE - SELLING EXP	140,779.08
926189	DENTAL INSURANCE - SELLING EXP	25,498.54
926190	GROUP LIFE INSURANCE - SELLING EXP	19,583.13
926191	LONG TERM DISABILITY - SELLING EXP	22,054.75
926192	MEDICAL INSURANCE - SELLING EXP	335,726.06
926901	TUITION REFUND PLAN - INDIRECT	118,906.83
926902	LIFE INS-EXP - INDIRECT O&M	19,815.86
926903	MEDICAL INS-EXP - INDIRECT O&M	320,149.98
926904	DENTAL INS-EXP - INDIRECT - O&M	20,126.55
926905	LONG TERM DISABILITY INDIRECT - O&M	23,096.04
926911	PENSION-EXP - INDIRECT - O&M	578,585.35
926912	401(K) - INDIRECT - O&M	126,552.99
926915	FAS112-POST EMP BENE - INDIRECT - O&M	(32,033.35)
926916	POST RETIRE BENEFITS - INDIRECT - O&M	61,373.02
926917	PENSION INTEREST EXP - INDIRECT - OM	21,224.01
926918	FASB 106 INTEREST EXP - INDIRECT - OM	26,062.57
926919	OTHER BENEFITS AND ADMINISTRATIVE FEES - INDIRECT (BURDEN)	3,779.74
926920	PENSION INTEREST EXP - INDIRECT - AG	55,972.59
926921	FASB 106 INTEREST EXP - INDIRECT - AG	50,234.08
926922	LIFE INS EXP INDIRECT A&G	52,206.92
926923	MEDICAL INS EXP INDIRECT - A&G	839,542.01
926924	DENTAL IS EXP INDIRECT A&G	52,969.31
926925	LT DISABILITY INDIRECT A&G	60,428.17
926926	PENSION EXP - INDIRECT A&G	1,517,716.74
926927	401(K) INDIRECT A&G	334,272.57
926929	FAS112 POST EMP BENE - INDIRECT A&G	(80,676.12)
926930	POST RETIRE BENEFITS - INDIRECT A&G	161,361.94
926932	LIFE INS EXP INDIRECT - ELECTRIC COS	1,368.53
926933	MEDICAL INS EXP - INDIRECT ELECTRIC COS	22,053.26
926934	DENTAL INS EXP - INDIRECT ELECTRIC COS	1,382.27
926935	LONG TERM DISABILITY INDIRECT ELECTRIC COS	1,593.82
926936	PENSION EXP INDIRECT ELECTRIC COS	39,837.68
926937	401K INDIRECT ELECTRIC COS	8,716.51
926939	FAS112 POST EMP BENE - INDIRECT ELECTRIC COS	(2,277.06)
926940	POST RETIRE BENEFITS INDIRECT ELECTRIC COS	4,234.45
926941	PENSION INTEREST EXP - INDIRECT - ELECT COS	1,458.62

**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - ELECTRIC  
FOR THE PERIOD MAY 1, 2007 - APRIL 30, 2008**

Account	Description	Amount
926942	FASB 106 INTEREST EXP - INDIRECT - ELECT COS	1,318.23
926982	401K - SELLING - INDIRECT	39,460.95
926983	DENTAL INSURANCE - SELLING - INDIRECT	6,226.98
926984	FASB 106 - SELLING - INDIRECT	18,930.46
926985	FASB 112 - SELLING - INDIRECT	(9,261.99)
926986	GROUP LIFE INSURANCE - SELLING - INDIRECT	6,114.30
926987	LONG TERM DISABILITY - SELLING - INDIRECT	7,107.73
926988	MEDICAL INSURANCE - SELLING - INDIRECT	98,332.68
926989	PENSIONS - SELLING - INDIRECT	176,614.53
926990	RETIREMENT INCOME - SELLING - INDIRECT	8,860.78
926991	PENSION INTEREST EXPENSE - SELLING - INDIRECT	6,683.22
926992	FASB 106 INTEREST EXPENSE - SELLING - INDIRECT	5,900.11
927001	ELEC SUPPL W/O CH-DR	26,015.85
928002	REG UPKEEP ASSESSMTS	988,329.77
928003	AMORTIZATION OF RATE CASE EXPENSES	111,478.57
928004	AMORTIZATION OF ESM AUDIT EXPENSES	31,959.00
929001	FRANCHISE REQMTS-CR	(26,015.85)
929002	ELEC USED-ELEC DEPT	(6,779.04)
930101	GEN PUBLIC INFO EXP	215,796.92
930191	GEN PUBLIC INFO EXP - INDIRECT	7,823.78
930201	MISC CORPORATE EXP	81.92
930207	OTHER MISC GEN EXP	174,486.08
930209	CLOSED 03/08 - NONDEDUCTIBLE PENALTIES	5,306.92
930250	BROKER FEES	(117,091.79)
930251	AMORTIZATION OF RATE CASE EXP.	(74,316.00)
930252	AMORTIZATION OF ESM AUDIT EXP.	(21,312.00)
930902	ASSOCIATION DUES - INDIRECT	387,602.77
930903	RESEARCH WORK - INDIRECT	(31,556.84)
930904	RESEARCH AND DEVELOPMENT EXPENSES	643,193.50
930907	OTHER MISC GEN EXP - INDIRECT	12,236.58
931004	RENTS-CORPORATE HQ	1,249,894.84
935101	MTCE-GEN PLANT	266,829.21
935201	MTCE-GEN OFF FUR/EQ	5,201.03
935203	SOFTWARE MTCE AGREEMENTS	7,052.03
935391	MTCE-COMMUNICATION EQ - INDIRECT	1,086,064.74
935401	MTCE-OTH GEN EQ	516,804.82
935488	MTCE-OTH GEN EQ - INDIRECT	3,040,966.19
	<b>Total</b>	<b>(99,486,035.01)</b>

**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - GAS  
FOR THE PERIOD MAY 1, 2007 - APRIL 30, 2008**

Account	Description	Amount
403001	DEPREC. EXP - RETAIL	17,390,785.48
403211	DEPREC EXP ARO GAS UNDERGROUND STORAGE	8,987.92
403212	DEPREC EXP ARO GAS DISTRIBUTION	106.22
403311	DEPREC EXP ARO COMMON	8.88
404301	AMORT-INTANG GAS PLT	1,523,500.40
407406	REGULATORY CREDITS - GAS ACCRETION	(426,795.68)
407407	REGULATORY CREDITS - COMMON ACCRETION	(375.72)
407426	REGULATORY CREDITS - GAS DEPRECIATION	(9,094.14)
407427	REGULATORY CREDITS - COMMON DEPRECIATION	(8.88)
408101	TAX-NON INC-UTIL OPR	5,593.16
408102	REAL AND PERSONAL PROP. TAX	3,778,543.00
408103	KY PUBLIC SERVICE COMMISSION TAX	681,570.15
408105	FEDERAL UNEMP TAX - O&M	7,444.19
408106	FICA TAX - O&M	812,583.16
408107	STATE UNEMP TAX - O&M	8,836.68
408115	FEDERAL UNEMP TAX - A&G	183.31
408116	FICA TAX - A&G	30,507.10
408117	STATE UNEMP TAX - A&G	1,110.49
408135	FEDERAL UNEMP TAX - GAS COS	479.50
408136	FICA TAX - GAS COS	42,391.08
408137	STATE UNEMP TAX - GAS COS	279.63
408185	FEDERAL UNEMP TAX - A&G INDIRECT	756.55
408186	FICA TAX - A&G INDIRECT	237,982.94
408187	STATE UNEMP TAX - A&G INDIRECT	9,605.70
408188	FEDERAL UNEMP TAX - SELLING EXP	472.45
408189	STATE UNEMP TAX - SELLING EXP	1,492.50
408190	FICA TAX - SELLING EXP	61,330.87
408191	FEDERAL UNEMP TAX - SELLING - INDIRECT	99.50
408193	FICA TAX - SELLING - INDIRECT	33,509.11
408194	STATE UNEMP TAX - SELLING - INDIRECT	1,327.12
408195	FEDERAL UNEMP TAX - INDIRECT - O&M	31.59
408196	FICA TAX - INDIRECT - O&M	9,450.41
408197	STATE UNEMP TAX - INDIRECT - O&M	384.70
408202	TAX-NON INC-OTHER	408.00
409101	FED INC TAX-UTIL OPR	(4,611,590.22)
409102	KY ST INCOME TAXES	(919,535.32)
409104	FED INC TAXES - EST	1,017,434.09
409105	ST INC TAXES - EST	186,469.84
409201	FED INC TAX-G/L DISP	56,787.70
409203	FED INC TAX-OTHER	(363,154.27)
409204	ST INC TAX-G/L DISP	10,356.42
409206	ST INC TAX-OTHER	(69,433.66)
409209	FED IN TAXES-OTH EST	(6,622.14)
409210	ST INC TAXES-OTH EST	(1,072.74)
410101	DEF FED INC TAX-OPR	10,512,232.58
410102	DEF ST INC TAX-OPR	2,062,676.33
410203	DEF FEDERAL INC TX	121,564.01
410204	DEF STATE INC TAX	22,135.12
411101	FED INC TX DEF-CR-OP	(1,756,399.42)

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - GAS**  
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Account	Description	Amount
411102	ST INC TAX DEF-CR-OP	(431,462.51)
411156	ACCRETION EXPENSE - GAS	426,795.68
411157	ACCRETION EXPENSE - COMMON	375.72
411201	FD INC TX DEF-CR-OTH	(578.52)
411202	ST INC TX DEF-CR-OTH	(1,566.52)
411402	AMORT-ITC-CR	(162,833.62)
415001	REVENUE FROM CUSTOMER SERVICE LINES	700.00
416001	EXPENSES FROM CUSTOMER SERVICE LINES	23,708.82
419105	INT INC-FED TAX PMT	(237.98)
419106	INT INC-ST TAX PMT	(53,232.45)
419205	INTEREST INCOME FROM FINANCIAL HOLDINGS	(6,635.09)
419206	INTEREST INCOME FROM OTHER LOANS & RECEIVABLES	(37,926.66)
419207	INTEREST INCOME FROM SPECIAL FUNDS	(90,074.58)
421001	MISC NONOPR INCOME	(86,613.47)
421101	GAIN-PROPERTY DISP	(208,429.52)
421201	LOSS-PROPERTY DISP	35,823.45
426101	DONATIONS	205,692.42
426191	DONATIONS - INDIRECT	3,360.59
426301	PENALTIES	4.50
426401	EXP-CIVIC/POL/REL	16,213.99
426491	EXP-CIVIC/POL/REL - INDIRECT	127,845.17
426501	OTHER DEDUCTIONS	125,621.75
426555	HEDGE INEFFECTIVENESS INT RATE SWAP	280,755.71
426591	OTHER DEDUCTIONS - INDIRECT	45,021.50
427117	INT-'92 SER A,VAR	(23,054.49)
427118	INT-'92 SER A,VAR/TC	(44,618.65)
427120	INT-'93 A-VAR	(26,177.26)
427125	INT EXP - \$31M 6/33	263,763.19
427126	INT EXP - \$35.2M 6/33	294,323.48
427127	INT EXP - \$60M 6/33	557,897.51
427128	INT-'00 SER A,VAR	233,724.41
427129	INT-'00 A,VAR-TC	688,214.97
427130	INT-'01 VAR PCB SER AA JC	79,893.51
427161	LGE INT. EXP. ON SWAP-MATURES 11/1/20, \$83.335M	374,442.31
427164	LGE INT EXP SWAP-10/1/33	27,598.78
427165	LGE INT EXP SWAP-10/1/33	26,833.30
427166	LGE INT EXP SWAP-10/1/33	30,022.84
427167	LGE INT EXP SWAP-10/1/33	27,008.46
427180	INT EXP-PCB JC2001A \$22.5M 9/26	158,691.30
427181	INT EXP-PCB TC2001A \$27.5M 9/26	193,956.05
427182	INT EXP-PCB JC2001B \$35M 11/27	247,661.33
427183	INT EXP-PCB TC2001B \$35M 11/27	247,140.94
427189	INT EXP-PCB TC2002A \$41.665M 10/32	341,672.21
427190	INT EXP-PCB JC2003A \$128M	1,057,152.19
427194	INT EXP - PCB JC2005A \$40M 2/35	313,153.79
428030	AM EXP \$31M 6/33	4,112.52
428031	AM EXP \$35.2M 6/33	3,862.86
428035	AM EXP \$60M 6/33	8,872.85
428059	AM-DISC PCB 2001 AA 9/2027	3,953.96

**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - GAS  
FOR THE PERIOD MAY 1, 2007 - APRIL 30, 2008**

Account	Description	Amount
428075	AMDISC PCB 00 5/27	4,764.84
428076	AMDISC PCB 00 8/30	7,630.48
428080	AM EXP-PCB JC2001A \$22.5M 9/26	1,968.60
428081	AM EXP-PCB TC2001A \$27.5M 9/26	2,140.88
428082	AM EXP-PCB JC2001B \$35M 11/27	2,181.48
428083	AM EXP-PCB TC2001B \$35M 11/27	2,181.48
428089	AM EXP-PCB TC2002A \$41.665M 10/32	7,343.44
428091	AM EXP-PCB JC2003A \$128M	23,344.04
428094	AM EXP - PCB JC2005A \$40M 2/35	6,103.98
428104	AM-LOSS-REACQ-1985 J	6,279.04
428107	AM-LOSS-REACQ-FMB 09	19,002.00
428108	AM-LOSS-REACQ-1976 B	4,367.84
428109	AM-LOSS-REACQ-1975 A	2,286.80
428110	AM-LOSS-REACQ-1987 M	20,528.12
428124	AM-LOSS-REACQ-1990 P	16,150.76
428125	AM-LOSS-REACQ-Q	28,644.24
428130	AM LOSS REACQ \$31M 6/33	1,393.51
428131	AM LOSS REACQ \$35.2M 6/33	940.18
428135	AM LOSS REACQ \$60M 6/33	1,309.16
428180	AM LOSS-PCB JC2001A \$22.5M 9/26	15,433.16
428181	AM LOSS-PCB TC2001A \$27.5M 9/26	13,036.40
428182	AM LOSS-PCB JC2001B \$35M 11/26	9,778.52
428183	AM LOSS-PCB TC2001B \$35M 11/26	9,740.20
428189	AM LOSS-PCB TC2002A \$41.665 10/32	11,125.20
428191	AM LOSS-PCB JC2003A \$128M	37,934.72
428194	AM LOSS - PCB JC2005A \$40M 2/35	10,534.74
428195	AM LOSS REACQ PRE STK 5.875	837.07
430002	INT-DEBT TO ASSOC CO	788,592.70
430003	INT EXP ON NOTES TO FIDELIA	4,052,172.60
431002	INT-CUST DEPOSITS	198,925.24
431004	INT-OTHER TAX DEFNCY	7.76
431005	INT-GAS REFUNDS	544.60
437001	PFD DIV-\$25 PV-5%	1,005.00
480101	GAS RESIDENTIAL DSM	(1,447,523.97)
480102	GAS RESIDENTIAL ENERGY REV	(31,630,761.15)
480104	GAS RESIDENTIAL GSC	(181,158,237.05)
480107	GAS RESIDENTIAL WNA	(1,613,605.76)
480114	GAS RESIDENTIAL VDT	1,540,276.86
480119	GAS RESIDENTIAL CUST CHG REV	(29,512,910.20)
481101	GAS COMMERCIAL DSM	7,019.70
481102	GAS COMMERCIAL ENERGY REV	(13,184,900.33)
481104	GAS COMMERCIAL GSC	(79,856,768.76)
481107	GAS COMMERCIAL WNA	(656,742.24)
481114	GAS COMMERCIAL VDT	614,254.77
481119	GAS COMMERCIAL CUST CHG REV	(5,716,228.91)
481202	GAS INDUSTRIAL ENERGY REV	(1,723,822.89)
481204	GAS INDUSTRIAL GSC	(13,180,173.02)
481214	GAS INDUSTRIAL VDT	88,651.97
481219	GAS INDUSTRIAL CUST CHG REV	(198,186.91)

**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - GAS  
FOR THE PERIOD MAY 1, 2007 - APRIL 30, 2008**

Account	Description	Amount
482101	GAS PUBLIC AUTH DSM	1,160.59
482102	GAS PUBLIC AUTH ENERGY REV	(2,421,569.96)
482104	GAS PUBLIC AUTH GSC	(14,322,586.89)
482114	GAS PUBLIC AUTH VDT	110,960.44
482119	GAS PUBLIC AUTH CUST CHG REV	(611,898.02)
483001	OFF SYSTEM SALES FOR RESALE (MCF)	(9,367,439.39)
487001	FORFEITED DISC-GAS	(1,838,323.30)
488001	RECONNECT CHRG-GAS	(47,970.00)
489001	REV-GAS TRANS-INDUST	(4,874,927.73)
489003	REV-GAS TRANSP-COMM	(340,667.22)
489004	REV-GAS TR-PUB AUTH	(533,998.04)
489101	GAS TRASPORT DSM	525.15
489114	GAS TRASPORT VDT	33,166.79
493001	RENT-GAS PROPERTY	(408,110.52)
494001	INTERDEPT RENTS	(100,140.00)
495002	COMP-TAX REMIT-GAS	(5,220.00)
495005	RET CHECK CHRG-GAS	(34,661.25)
495006	OTHER GAS REVENUES	245.17
803001	GAS TRANS LINE PURCH	301,518,801.68
803002	PURCHASED GAS REFUND	(17,515.87)
803003	GAS COST ACTUAL ADJ	(12,207,022.02)
803004	GAS COST BALANCE ADJ	(687,409.06)
803006	PURCHASED GAS - WHOLESALE SALES	8,424,897.38
803007	WHOLESALE SALES MARGIN	(235,635.51)
803008	ACQ AND TRANS INCENTIVE	(2,463,995.00)
803009	PBR RECOVERY	4,260,784.52
807001	PURCH GAS CALC EXP	30,053.32
807002	OTHER PURCH GAS EXP	35,085.89
807003	GAS PROCUREMENT EXP	588,874.82
808101	GAS W/D FROM STOR-DR	90,718,967.03
808201	GAS DEL'D TO STOR-CR	(90,446,656.10)
810001	GAS-COMP STA FUEL-CR	(847,283.91)
812010	GAS-FUEL-ELEC GEN-CR - MCF	(4,341,084.76)
812020	GAS-CITY GATE-CR	(78,660.98)
812030	GAS-OTH DEPT-CR	(113,994.52)
812040	GAS-START/STABIL-CR - MCF	(5,463,485.84)
813001	OTH GAS SUPPLY EXP	35,299.17
814003	SUPV-STOR/COMPR STA	506,599.87
816100	WELLS EXPENSE	465,961.79
817100	LINES EXPENSE	568,149.52
818100	COMPR STATION EXP	1,183,130.98
819100	COMPR STA FUEL-U/G	785,264.09
821100	PURIFICATION EXP	1,666,276.93
823100	GAS LOSSES	2,751,547.08
824100	OPR-U/G STO/COMPR	(1,031.25)
825100	ROYALTIES	44,076.96
826100	RENTS-STORAGE FIELDS	40,158.03
830100	MTCE SUPRV AND ENGR - STOR COMPR	317,059.01
832100	MTC-RESERVOIRS/WELLS	483,560.43

**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - GAS  
FOR THE PERIOD MAY 1, 2007 - APRIL 30, 2008**

Account	Description	Amount
833100	MTCE-LINES	114,376.27
834100	MTCE-COMP STA EQUIP	895,786.21
835100	MTCE-M/R EQ-COMPR	63,791.83
836100	MTCE-PURIFICATION EQUIP	296,274.12
837100	MTCE-OTHER EQUIP	92,216.80
850100	OPR SUPV AND ENGR	7,351.98
851100	SYS CTRL/DSPTCH-GAS	258,359.83
856100	MAINS EXPENSES	340,285.62
860100	RENTS-GAS TRANS	5,954.37
863100	MTCE-GAS MAINS-TRANS	622,420.14
871100	DISTR LOAD DISPATCH	354,548.31
874001	OTHER MAINS/SERV EXP	620,115.62
874002	LEAK SUR-DIST MN/SVC	528,293.05
874005	CHEK STOP BOX ACCESS	1,707,798.13
874006	PATROLLING MAINS	273,828.63
874007	CHEK/GREASE VALVES	158,858.49
874008	OPR-ODOR EQ	128,973.75
875100	MEAS/REG STA-GENERAL	629,659.38
876100	MEAS/REG STA-INDUSTRIAL	316,885.78
877100	MEAS/REG STA-CITY GATE	161,563.13
878100	METER/REG EXPENSE	18,920.67
879100	CUST INSTALL EXPENSE	221,769.67
880100	OTH GAS DISTR EXPENSE	3,086,006.93
880900	OTH GAS DISTR EXPENSE - INDIRECT	110,560.14
881100	RENTS-GAS DISTR	9,659.25
886100	MTCE-GAS DIST STRUCT	536,206.08
887100	MTCE-GAS MAINS-DISTR	6,326,382.12
889100	MTCE-M/R STA EQ-GENL	64,371.49
890100	MTCE-M/R STA EQ-INDL	98,085.88
891100	MTCE-M/R ST EQ-CITY GATE	264,762.10
892100	MTCE-OTH SERVICES	2,195,216.31
894100	MTCE-OTHER EQUIP	255,306.51
901001	SUPV-CUST ACCTS	400,639.29
901900	SUPV-CUST ACCTS - INDIRECT	138,160.47
902001	METER READ-SERV AREA	1,724,046.40
902002	METER READ-CLER/OTH	8,136.62
902900	METER READ-SERV AREA - INDIRECT	76.97
903001	AUDIT CUST ACCTS	257,639.02
903002	BILL SPECIAL ACCTS	13,853.42
903003	PROCESS METER ORDERS	915.35
903006	CUST BILL/ACCTG	66,362.64
903007	PROCESS PAYMENTS	228,144.73
903008	INVEST THEFT OF SVC	92,181.72
903012	PROC CUST CNTRT/ORDR	51,517.29
903013	HANDLE CREDIT PROBS	194.29
903022	COLL OFF-LINE BILLS	199,794.05
903023	PROC BANKRUPT CLAIMS	41,479.66
903025	MTCE-ASST PROGRAMS	48,849.87
903030	PROC CUST REQUESTS	819,968.21



**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - GAS  
FOR THE PERIOD MAY 1, 2007 - APRIL 30, 2008**

Account	Description	Amount
903031	PROC CUST PAYMENTS	52,987.52
903032	DELIVER BILLS-REG	893,759.84
903035	COLLECTING-OTHER	43,707.72
903036	CUSTOMER COMPLAINTS	4,625.03
903901	AUDIT CUST ACCTS - INDIRECT	582.70
903902	BILL SPECIAL ACCTS - INDIRECT	4,309.28
903906	CUST BILL/ACCTG - INDIRECT	20,654.59
903907	PROCESS PAYMENTS - INDIRECT	129,523.94
903909	PROC EXCEPTION PMTS - INDIRECT	11,073.19
903912	PROC CUST CNTRT/ORDR - INDIRECT	82,786.12
903930	PROC CUST REQUESTS - INDIRECT	626,727.68
903931	PROC CUST PAYMENTS - INDIRECT	118,283.66
903936	CUSTOMER COMPLAINTS - INDIRECT	86,982.53
904001	UNCOLLECTIBLE ACCTS	645,241.25
905001	MISC CUST SERV EXP	130,501.09
905002	MISC CUST BILL/ACCTG	1,289.81
905003	MISC COLLECTING EXP	36,004.27
905900	MISC CUST SERV EXP - INDIRECT	16.88
907001	SUPV-CUST SER/INFO	28,747.06
907900	SUPV-CUST SER/INFO - INDIRECT	41,614.57
908001	CUST MKTG/ASSIST	1,657.53
908005	DSM CONSERVATION PROG	1,921,601.74
908009	MISC MARKETING EXP	74.25
908901	CUST MKTG/ASSIST - INDIRECT	62,622.93
908902	RES CONS/ENG ED PROG - INDIRECT	69,512.50
908909	MISC MARKETING EXP - INDIRECT	34,770.51
909004	MISC CUST COM-SER/IN	174,023.46
909005	MEDIA RELATIONS	(5,855.05)
909013	SAFETY PROGRAMS	8,501.78
910001	MISC CUST SER/INFO	262,287.32
910900	MISC CUST SER/INFO - INDIRECT	77,549.42
913002	EXHIB/DEMO-SALES	880.23
913012	OTH ADVER-SALES	29,084.31
920001	OFFICERS' SALARIES	15,076.81
920100	OTHER GENERAL AND ADMIN SALARIES	621,178.74
920900	OTHER GENERAL AND ADMIN SALARIES - INDIRECT	2,659,754.60
920901	OFFICERS SALARIES- INDIRECT	142,437.30
921001	EXP-OFFICERS/EXEC	6,428.11
921002	EXP-GEN OFFICE EMPL	50,151.71
921003	GEN OFFICE SUPPL/EXP	551,890.18
921004	OPR-GEN OFFICE BLDG	166,122.67
921901	EXP-OFFICERS/EXEC-INDIRECT	6,250.99
921902	INDIRECT EMPLOYEE OFFICE EXPENSE ALLOCATION	179,708.01
921903	GEN OFFICE SUPPL/EXP - INDIRECT	797,627.31
922001	A/G SAL TRANSFER-CR	(214,389.41)
922002	OFF SUPP/EXP TRAN-CR	(113,120.67)
923100	OUTSIDE SERVICES	1,026,039.35
923101	OUTSIDE SERVICES - AUDIT FEES - PWC	83,332.02
923103	OUTSIDE SERVICES - NON-AUDIT SERVICES - PWC	810.16

**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - GAS  
FOR THE PERIOD MAY 1, 2007 - APRIL 30, 2008**

Account	Description	Amount
923302	OUTSIDE SERVICES - TAX SERVICES - OTHER	2,443.61
923303	OUTSIDE SERVICES - NON-AUDIT SERVICES - OTHER	4,407.80
923900	OUTSIDE SERVICES - INDIRECT	880,316.15
924100	PROPERTY INSURANCE	208,312.06
925001	PUBLIC LIABILITY	239,297.83
925002	WORKERS' COMP INS - O&M	73,563.28
925003	AUTO LIABILITY	470.97
925004	SAFETY AND INDUSTRIAL HEALTH	83.62
925012	WORKERS' COMP INS-A&G	(1,191.84)
925023	WORKERS' COMP INS-GAS COS	5,059.87
925026	WORKERS COMP - SELLING EXP	3,735.02
925027	WORKERS COMP - SELLING - INDIRECT	94.84
925100	OTHER INJURIES AND DAMAGES	19,292.96
925902	WORKERS' COMP INS - INDIRECT - O&M	38.27
925904	SAFETY & INDUSTRIAL HEALTH - INDIRECT	12,660.86
925912	WORKERS' COMP INS INDIRECT-A&G	688.71
926001	TUITION REFUND PLAN	28,460.97
926002	LIFE INS-EXP - O&M	48,278.13
926003	MEDICAL INS-EXP - O&M	1,008,417.28
926004	DENTAL INS-EXP - O&M	74,939.69
926005	LONG TERM DISABILITY - O&M	57,652.03
926012	LIFE INS EXP - A&G	6,617.60
926013	MEDICAL INS EXP - A&G	82,037.50
926014	DENTAL INS EXP - A&G	7,842.40
926015	LONG TERM DISABILITY - A&G	6,408.01
926019	OTHER BENEFITS AND ADMINISTRATIVE FEES (BURDEN)	(487.02)
926032	LIFE INS EXP - GAS COS	3,038.07
926033	MEDICAL INS EXP - GAS COS	63,357.85
926034	DENTAL INS EXP - GAS COS	4,755.16
926035	LONG TERM DISABILITY - GAS COS	3,592.79
926100	EMPLOYEE BENEFITS - NON-BURDEN	11,992.65
926101	PENSION-EXP - O&M	1,799,530.84
926102	401(K) - O&M	355,641.05
926105	FAS112-POST EMP BENE - O&M	(12,051.36)
926106	POST RETIRE BENEFITS - O&M	496,664.28
926110	EMPLOYEE WELFARE	15,082.81
926116	RETIREMENT INCOME ACCT EXP-O&M	11,586.55
926117	PENSION INTEREST EXP - OM	(1,209,443.97)
926118	FASB 106 INTEREST EXP - OM	747,430.14
926121	PENSION EXP - A&G	185,341.22
926122	401(K) A&G	32,050.19
926123	FAS 112 POST EMP BENE - A&G	(5,115.04)
926124	POST RETIRE BENEFITS A&G	(593.88)
926126	RETIREMENT INCOME ACCOUNT EXP - AG	4,104.07
926127	PENSION INTEREST EXP - AG	(9,498.36)
926128	FASB 106 INTEREST EXP - AG	16,570.24
926141	PENSION EXP - GAS COS	113,676.41
926142	401(K) GAS COS	22,272.88
926143	FAS112-POST EMP BENE - GAS COS	(474.56)

**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - GAS  
FOR THE PERIOD MAY 1, 2007 - APRIL 30, 2008**

Account	Description	Amount
926144	POST RETIRE BENEFITS - GAS COS	32,057.24
926146	RETIREMENT INCOME ACCOUNT EXP - GAS COS	734.25
926147	PENSION INTEREST EXP - GAS COS	(79,607.96)
926148	FASB 106 INTEREST EXP - GAS COS	48,778.83
926181	PENSIONS - SELLING EXP	165,946.39
926182	401K - SELLING EXP	33,429.47
926183	FASB 112 - SELLING EXP	(4,943.52)
926184	FASB 106 - SELLING EXP	32,501.29
926186	RETIREMENT INCOME - SELLING EXP	1,648.31
926187	PENSION INTEREST EXPENSE - SELLING EXP	(56,247.39)
926188	FASB 106 INTEREST EXPENSE - SELLING EXP	38,785.61
926189	DENTAL INSURANCE - SELLING EXP	6,946.07
926190	GROUP LIFE INSURANCE - SELLING EXP	5,229.42
926191	LONG TERM DISABILITY - SELLING EXP	5,899.21
926192	MEDICAL INSURANCE - SELLING EXP	90,103.94
926901	TUITION REFUND PLAN - INDIRECT	27,684.86
926902	LIFE INS-EXP - INDIRECT O&M	548.32
926903	MEDICAL INS-EXP - INDIRECT O&M	8,674.83
926904	DENTAL INS-EXP - INDIRECT - O&M	559.88
926905	LONG TERM DISABILITY INDIRECT - O&M	609.23
926911	PENSION-EXP - INDIRECT - O&M	15,570.77
926912	401(K) - INDIRECT - O&M	3,555.09
926915	FAS112-POST EMP BENE - INDIRECT - O&M	(475.96)
926916	POST RETIRE BENEFITS - INDIRECT - O&M	1,665.16
926917	PENSION INTEREST EXP - INDIRECT - OM	579.91
926918	FASB 106 INTEREST EXP - INDIRECT - OM	753.53
926919	OTHER BENEFITS AND ADMINISTRATIVE FEES - INDIRECT (BURDEN)	117.91
926920	PENSION INTEREST EXP - INDIRECT - AG	14,232.00
926921	FASB 106 INTEREST EXP - INDIRECT - AG	12,859.46
926922	LIFE INS EXP INDIRECT A&G	13,372.72
926923	MEDICAL INS EXP INDIRECT - A&G	215,358.75
926924	DENTAL IS EXP INDIRECT A&G	13,544.46
926925	LT DISABILITY INDIRECT A&G	15,500.38
926926	PENSION EXP - INDIRECT A&G	390,702.90
926927	401(K) INDIRECT A&G	85,253.53
926929	FAS112 POST EMP BENE - INDIRECT A&G	(21,612.61)
926930	POST RETIRE BENEFITS - INDIRECT A&G	41,369.50
926982	401K - SELLING - INDIRECT	11,723.17
926983	DENTAL INSURANCE - SELLING - INDIRECT	1,817.58
926984	FASB 106 - SELLING - INDIRECT	5,701.59
926985	FASB 112 - SELLING - INDIRECT	(2,502.35)
926986	GROUP LIFE INSURANCE - SELLING - INDIRECT	1,875.52
926987	LONG TERM DISABILITY - SELLING - INDIRECT	2,156.58
926988	MEDICAL INSURANCE - SELLING - INDIRECT	29,693.68
926989	PENSIONS - SELLING - INDIRECT	53,953.70
926990	RETIREMENT INCOME - SELLING - INDIRECT	1,699.59
926991	PENSION INTEREST EXPENSE - SELLING - INDIRECT	1,961.22
926992	FASB 106 INTEREST EXPENSE - SELLING - INDIRECT	1,777.12
927003	CITY OF LOU GAS FRAN	518,055.24

**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - GAS  
FOR THE PERIOD MAY 1, 2007 - APRIL 30, 2008**

Account	Description	Amount
928003	AMORTIZATION OF RATE CASE EXPENSES	78,842.91
929003	GAS USED-GAS DEPT	(899,874.74)
930101	GEN PUBLIC INFO EXP	75,820.55
930191	GEN PUBLIC INFO EXP - INDIRECT	2,748.86
930201	MISC CORPORATE EXP	28.78
930207	OTHER MISC GEN EXP	26,263.27
930209	CLOSED 03/08 - NONDEDUCTIBLE PENALTIES	1,864.59
930217	AMORTIZED MGP EXPENSE	81,305.76
930250	BROKER FEES	(41,140.36)
930251	AMORTIZATION OF RATE CASE EXP.	(52,556.00)
930903	RESEARCH WORK - INDIRECT	50,976.46
930907	OTHER MISC GEN EXP - INDIRECT	2,322.68
931004	RENTS-CORPORATE HQ	345,372.38
935101	MTCE-GEN PLANT	65,520.02
935201	MTCE-GEN OFF FUR/EQ	1,827.40
935203	SOFTWARE MTCE AGREEMENTS	1,341.86
935391	MTCE-COMMUNICATION EQ - INDIRECT	381,590.37
935401	MTCE-OTH GEN EQ	181,580.07
935488	MTCE-OTH GEN EQ - INDIRECT	1,068,447.93
	<b>Total</b>	<b>(8,771,535.21)</b>

**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - BALANCE SHEET ACCOUNTS - TOTAL COMPANY  
AS OF APRIL 30, 2008**

Account	Description	Balance
101101	PROPERTY UNDER CAPITAL LEASES	2,876,958.00
101102	PLANT IN SERVICE - ELECTRIC FRANCHISES AND CONSENTS	100.00
101103	PLANT IN SERVICE - MISC. INTANGIBLE PLANT	2,240.29
101104	PLANT IN SERVICE - ELECTRIC LAND AND LAND RIGHTS	17,000,432.82
101105	PLANT IN SERVICE - ELECTRIC STRUCTURES	357,870,405.89
101106	PLANT IN SERVICE - ELECTRIC EQUIPMENT	2,061,971,835.18
101107	PLANT IN SERVICE- ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	6,046,090.27
101108	PLANT IN SERVICE - ELECTRIC HYDRO EQUIPMENT	25,090,759.15
101109	PLANT IN SERVICE - ELECTRIC DISTRIBUTION EQUIPMENT	768,033,627.94
101111	PLANT IN SERVICE - ELECTRIC GENERAL EQUIPMENT	16,654,626.88
101125	PLANT IN SERVICE- ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING	22,828.35
101202	PLANT IN SERVICE - GAS FRANCHISES AND CONSENTS	1,187.49
101204	PLANT IN SERVICE - GAS LAND AND LAND RIGHTS	999,185.21
101205	PLANT IN SERVICE - GAS STRUCTURES	3,761,768.45
101206	PLANT IN SERVICE - GAS UNDERGROUND AND TRANSMISSION EQUIPMENT	70,774,519.42
101207	PLANT IN SERVICE- GAS ARO ASSET RETIREMENT COST-EQUIPMENT	566,942.63
101208	PLANT IN SERVICE - GAS TRANSPORTATION EQUIPMENT	4,348,439.43
101209	PLANT IN SERVICE - GAS DISTRIBUTION EQUIPMENT	471,500,168.46
101211	PLANT IN SERVICE - GAS GENERAL EQUIPMENT	4,690,033.43
101225	PLANT IN SERVICE- GAS ARO ASSET RETIREMENT COST-LAND/BUILDING	4,958.87
101302	PLANT IN SERVICE - COMMON FRANCHISES AND CONSENTS	4,200.00
101303	PLANT IN SERVICE - COMMON MISC. INTANGIBLE PLANT	29,342,969.92
101304	PLANT IN SERVICE - COMMON LAND AND LAND RIGHTS	1,894,038.88
101305	PLANT IN SERVICE - COMMON STRUCTURES	61,652,556.13
101311	PLANT IN SERVICE - COMMON GENERAL EQUIPMENT	45,090,022.00
101312	PLANT IN SERVICE - COMMON COMMUNICATION EQUIPMENT	41,999,153.20
101325	PLANT IN SERVICE- COMMON ARO ASSET RETIREMENT COST-LAND/BUILDING	3,735.16
105001	PLT HELD FOR FUT USE	22,662,486.61
107001	CONSTR WORK IN PROG	361,880,055.94
108001	ACCUM DEPR-PLANT	(14,937.37)
108099	RWIP - OTHER CREDITS	(2,202,705.67)
108104	ACCUM. DEPR. - ELECTRIC LAND RIGHTS	(1,305,788.78)
108105	ACCUM. DEPR. - ELECTRIC STRUCTURES	(208,633,904.59)
108106	ACCUM. DEPR. - ELECTRIC EQUIPMENT	(924,192,435.02)
108107	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	(2,413,544.44)
108108	ACCUM. DEPR. - ELECTRIC HYDRO EQUIPMENT	(3,519,304.86)
108109	ACCUM. DEPR. - ELECTRIC DISTRIBUTION EQUIPMENT	(254,104,809.56)
108111	ACCUM. DEPR. - ELECTRIC GENERAL EQUIPMENT	(2,272,126.02)
108113	ACCUM. DEPR. - ELECTRIC TRANSPORTATION EQUIP.	(11,248,686.89)
108114	ACCUM. DEPR. - COR - ELECTRIC LAND RIGHTS	(0.04)
108115	ACCUM. DEPR. - COR - ELECTRIC STRUCTURES	(11,703,664.01)
108116	ACCUM. DEPR. - COR - ELECTRIC EQUIPMENT	(61,546,629.62)
108118	ACCUM. DEPR. - COR - ELECTRIC HYDRO EQUIPMENT	204,834.25
108119	ACCUM. DEPR. - COR - ELECTRIC DISTRIBUTION	(137,576,558.66)
108120	ACCUM. DEPR. - COR - ELECTRIC GENERAL PROPERTY	120,415.58
108125	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING	(8,346.58)
108204	ACCUM. DEPR. - GAS LAND RIGHTS	(920,046.81)
108205	ACCUM. DEPR. - GAS STRUCTURES	(1,669,541.20)
108206	ACCUM. DEPR. - GAS UNDERGROUND & TRANSMISSION EQUIPMENT	(40,170,432.76)
108207	ACCUM. DEPR. - GAS ARO ASSET RETIREMENT COST-EQUIPMENT	(421,178.52)
108209	ACCUM. DEPR. - GAS DISTRIBUTION EQUIPMENT	(110,856,438.74)
108211	ACCUM. DEPR. - GAS GENERAL EQUIP.	(1,934,452.00)
108213	ACCUM. DEPR. - GAS TRANSPORTATION EQUIP.	(4,020,069.51)

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**TRIAL BALANCE - BALANCE SHEET ACCOUNTS - TOTAL COMPANY**  
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Account	Description	Balance
108215	ACCUM. DEPR. - COR - GAS STRUCTURES	(225,011.97)
108216	ACCUM. DEPR. - COR - GAS UNDERGROUND & TRANSMISSION EQUIP.	(2,660,430.82)
108219	ACCUM. DEPR. - COR - GAS DISTRIBUTION EQUIPMENT	(51,859,806.61)
108220	ACCUM. DEPR. - COR - GAS GENERAL EQUIP.	205,259.21
108225	ACCUM. DEPR. - GAS ARO ASSET RETIREMENT COST-LAND/BUILDING	(2,137.62)
108304	ACCUM. DEPR. - COMMON LAND RIGHTS	(117,478.04)
108305	ACCUM. DEPR. - COMMON STRUCTURES	(20,799,636.80)
108311	ACCUM. DEPR. - COMMON GENERAL EQUIPMENT	(25,580,844.66)
108312	ACCUM. DEPR. - COMMON COMMUNICATION EQUIPMENT	(17,580,017.30)
108313	ACCUM. DEPR. - COMMON TRANSPORTATION EQUIP.	(342,793.06)
108315	ACCUM. DEPR. - COR - COMMON STRUCTURES	(488,709.32)
108321	ACCUM. DEPR. - COR - COMMON EQUIPMENT	186,493.94
108322	ACCUM. DEPR. - COR - COMMON COMMUNICATION EQUIPMENT	93,015.61
108325	ACCUM. DEPR. - COMMON ARO ASSET RETIREMENT COST-LAND/BUILDING	(1,176.72)
108901	RETIREMENT - RWIP	18,809,828.70
108902	RWIP - COR RECLASS	1,456,244.76
111102	AMORTIZATION EXPENSE - ELECTRIC FRANCHISES AND CONSENTS	(100.00)
111202	AMORTIZATION EXPENSE - GAS FRANCHISES AND CONSENTS	(800.00)
111302	AMORTIZATION EXPENSE - COMMON FRANCHISES AND CONSENTS	(4,200.00)
111303	AMORTIZATION EXPENSE - COMMON INTANGIBLES	(19,310,998.39)
117001	GAS STORED-NONCUR	2,139,990.00
121001	NONUTIL PROP IN SERV	75,239.56
122001	ACCUM DEPR/DEPL	(63,360.36)
124002	INVESTMENT IN OVEC	594,286.00
128013	COLLATERAL DEPOSIT - IR SWAPS	13,519,933.84
128023	PREPAID PENSION	14,921,226.00
128025	RESTRICTED CASH - MUSEUM PLAZA	14,119,000.00
131005	JP MORGAN CHASE	14,134.71
131006	BBANDT (formerly BANK OF LOUISVILLE)	11,636.91
131007	TOWN AND COUNTRY BANK	22,617.97
131013	FARMERS BANK	10,000.00
131015	MEADE CO BANK	77,058.85
131033	US BANK (formerly FIRSTAR)	1,360,972.79
131034	BEDFORD LOAN & DEPOSIT BANK	100.00
131080	CASH LOCKBOX-BOA	(5,257.21)
131090	CASH-BOA A/P - CLEARING	(25,539,801.01)
131092	CASH-BOA FUNDING	25,539,801.01
134011	RESTRICTED CASH - SHORT TERM	1,538,604.93
134012	OTHER SPECIAL FUNDS - MARGIN ACCOUNT	58.14
135001	WORKING FUNDS	21,280.00
136005	TEMP INV-OTHER	36,310.25
142001	CUST A/R-ACTIVE	84,948,838.51
142003	WHOLESALE SALES A/R	1,858,849.38
142004	TRANSMISSION RECEIVABLE	311,026.82
142008	WHOLESALE SALES ACCOUNTS RECEIVABLE-UNBILLED	4,259,741.37
143001	A/R-OFFICERS/EMPL	300.00
143003	ACCTS REC - IMEA	2,635,898.79
143004	ACCTS REC - IMPA	2,738,859.06
143006	ACCTS REC - BILLED PROJECTS	9,483,367.85
143007	ACCTS REC - NON PROJECT UTIL ACCT USE ONLY	66,987.21
143008	EMPLOYEE COMPUTER LOANS	93,396.74
143009	EMPLOYEE PAYROLL ADVANCES	6,518.57
143012	ACCTS REC - MISCELLANEOUS	1,304,850.43

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Account	Description	Balance
143017	ACCTS REC - DAMAGE CLAIMS (DTS)	632,792.98
143021	ACCTS REC - COAL FOR RESALE	0.01
143022	ACCTS REC - BEYOND THE METER	56,517.79
143023	ACCTS REC - SLR AND ML	110.00
143024	A/R MUTUAL AID	11,027.39
143031	ACCTS REC - RAR SETTLEMENTS	1,038,234.00
143032	ACCTS REC - TAX REFUNDS	1,860,522.77
144001	UNCOLL ACCT-CR-UTIL	(475,465.59)
144002	UNCOLL ACCT-DR-C/OFF	1,341,853.90
144003	UNCOLL ACCT-CR-RECOV	(866,388.31)
144004	UNCOLL ACCT-CR-OTHER	(838,182.00)
144006	UNCOLL ACCT-A/R MISC	(1,093,042.00)
144009	UNCOLL ACCTS - LEM	(4,167.53)
146100	INTERCOMPANY	3,145,552.87
151010	FUEL STK-LEASED CARS	154,731.86
151020	COAL PURCHASES - TONS	34,377,491.93
151023	IN-TRANSIT COAL	3,730,354.60
151030	FUEL OIL - GAL	382,816.36
151060	RAILCARS-OPER/MTCE	119,987.05
151061	GAS PIPELINE OPER/MTCE	2,702,995.52
151080	COAL BARGE SHUTTILING	157,644.03
154001	MATERIALS/SUPPLIES	26,408,316.59
154003	LIMESTONE	79,087.30
154023	LIMESTONE IN-TRANSIT	125,297.88
158121	SO2 ALLOWANCE INVENTORY-COAL-FIRED	10,618.57
163001	STORES EXPENSE	3,894,067.40
163002	WAREHOUSE EXPENSES	402,041.89
163003	FREIGHT	72,101.95
163004	ASSET RECOVERY	15,953.98
163005	SALES TAX	210,889.02
163006	PHYS INVENT ADJUSTMT	(143,292.41)
163007	INVOICE PRICE VARIANCES	(9,057.94)
163100	OTHER	43,297.06
164101	GAS STORED-CURRENT	16,329,064.58
165001	PREPAID INSURANCE	2,156,721.88
165002	PREPAID TAXES	323,231.27
165006	PREPAID GAS FRANCH	242,675.49
165013	PREPAID RIGHTS OF WAY	280,000.03
165018	PREPAID RISK MGMT AND WC	90,000.00
165020	PREPAID VEHICLE LICENSE	42,954.40
165100	PREPAID OTHER	864,557.21
171001	INTEREST RECEIVABLE	203,329.43
172001	RENTS RECEIVABLE	415,107.51
173001	ACCRUED UTIL REVENUE	34,887,000.00
181119	UNAM EXP-'01 PCB SER AA JC 9/27	383,556.00
181127	UNAM EXP \$60M 6/33	1,191,608.96
181128	UNAM EXP PC 00A 5/27	454,042.49
181129	UNAM EXP PC 00A 8/30	851,670.99
181180	UNAM EXP-PCB JC2001A \$22.5M 9/26	180,990.36
181181	UNAM EXP-PCB TC2001A \$27.5M 9/26	196,869.23
181182	UNAM EXP-PCB JC2001B \$35M 11/27	213,459.02
181183	UNAM EXP-PCB TC2001B \$35M 11/27	213,492.67
181189	UNAM EXP-PCB TC2002A \$41.665M 10/32	899,398.48

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Account	Description	Balance
181190	UNAM EXP-PCB JC2003A \$128	2,985,973.75
182305	REGULATORY ASSET - FAS 158 OPEB	16,552,522.00
182315	REGULATORY ASSET - FAS 158 PENSION	92,867,537.00
182317	OTHER REGULATORY ASSETS ARO - GENERATION	19,231,289.56
182318	OTHER REG ASSETS ARO - TRANSMISSION	26,487.89
182319	MILL CREEK ASH POND	4,033,077.33
182321	MISO EXIT FEE	12,372,059.14
182325	OTHER REGULATORY ASSETS ARO - DISTRIBUTION	239,173.43
182326	OTHER REGULATORY ASSETS ARO - GAS	5,348,398.40
182327	OTHER REGULATORY ASSETS ARO - COMMON	23,644.81
183301	PRELIM SURV/INV-ELEC	481,753.64
184001	VACATION - BURDEN CLEARING	(418,009.59)
184002	VACATION PAY	382,825.79
184010	HOLIDAY - BURDEN CLEARING	(839,138.13)
184011	HOLIDAY PAY	585,961.93
184020	SICK - BURDEN CLEARING	(392,570.92)
184021	SICK PAY	590,261.75
184030	OTHER OFF-DUTY - BURDEN CLEARING	(100,117.77)
184031	OTHER OFF-DUTY PAY	119,347.40
184040	TEAM INCENTIVE AWARD - BURDEN CLEARING	(1,908,028.96)
184075	WORKERS COMP - BURDEN CLEARING	(37,091.02)
184076	ADMINISTRATIVE AND GENERAL - BURDEN CLEARING	162,280.81
184093	LONG TERM DISABILITY - BURDEN CLEARING	(9,723.47)
184096	PENSIONS - BURDEN CLEARING	(3,816,521.05)
184097	FASB 106 (OPEB) - BURDEN CLEARING	(1,125,509.05)
184098	FASB 112 (OPEB) - BURDEN CLEARING	(112,924.98)
184101	GROUP LIFE INSURANCE - BURDEN CLEARING	700.75
184104	DENTAL INSURANCE - BURDEN CLEARING	(12,312.65)
184105	MEDICAL INSURANCE - BURDEN CLEARING	(88,227.36)
184108	401K - BURDEN CLEARING	101,334.00
184109	RETIREMENT INCOME - BURDEN CLEARING	(49,040.75)
184119	PENSION INTEREST - BURDEN CLEARING	2,230,326.64
184120	FASB 106 INTEREST (OPEB) - BURDEN CLEARING	(1,744,957.53)
184121	OTHER BENEFITS - BURDEN CLEARING	143,481.63
184150	SYSTEM ALLOC-CO 1	(17.44)
184301	GASOLINE-TRANSP	2,293,225.04
184304	VEHICLE REPR-TRANSP	3,540,034.09
184307	ADMIN/OTH EXP-TRANSP	636,582.93
184308	VALUE-ADD SVCSTR	251,731.46
184309	DIESEL FUEL-TRANSP	1,319,056.27
184312	RENT/STORAGE-TRANSP	5,726,322.47
184313	TELECOM VEHICLE RADIO / COMPUTER EXPENSES	63,004.53
184314	LICENSE/TAX-TRANSP	290,304.34
184315	DEPRECIATION-TRANSP	950,774.84
184319	FUEL ADMINISTRATION VEHICLES	4,723.10
184320	TRANSPORTATION EXPENSE ALLOCATION - CLEARING	(14,475,042.10)
184450	CL ACC TO OTH DEF CR	4,692,340.11
184500	OPR-DIST/ST BLDG-7TH	3,867.48
184501	MTCE-DIST/ST BLDG-7T	2,124.86
184504	OPERATION-SSC	38,735.36
184505	MAINTENANCE-SSC	71,733.25
184510	MTCE-WATERSIDE STRUC	46,445.17
184514	OPERATION-ESC	44,375.57



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Account	Description	Balance
184515	MAINTENANCE-ESC	80,835.91
184516	OPERATION-BOC	295,442.40
184517	MAINTENANCE-BOC	314,596.89
184518	OPERATION-AUBURNDALE	123,416.88
184519	MAINT-AUBURNDALE	171,548.57
184520	MISC FAC O/M-OFFSET	(1,193,123.43)
184600	ENGINEERING OVERHEADS - GENERATION	187,536.50
184602	ENGINEERING OVERHEADS - DISTRIBUTION	(16,148,494.77)
184603	ENGINEERING OVERHEADS - RETAIL GAS	14,055,568.97
184605	ENGINEERING OVERHEADS - TRANSMISSION	824,531.43
184612	ENGINEERING OVERHEADS - DISTRIBUTION	107,764.38
184650	CUSTOMER ADVANCES - CLEARING	(64,296.90)
186001	MISC DEFERRED DEBITS	607,877.56
186003	MISC DEF DEBIT-GSCA	29,305,415.11
186008	SITE ASSESS-7THANDORM	33,877.52
186021	LGE RATE CASE - ELECTRIC	7,778.98
186022	LGE RATE CASE - GAS	2,447.14
186024	MERGER SURCREDIT SETTLEMENT	641,357.75
186026	FUEL ADJUSTMENT CLAUSE	1,890,000.00
186027	ENVIRONMENTAL COST RECOVERY	4,653,613.00
186028	GAS PBR	2,593,521.81
186036	LAND OPTIONS	3,834.01
186049	PRELIMINARY CELL SITE COSTS	111,795.60
186200	RCANDEEP LGE ADM-LAB	46,265.46
186201	RCANDEEP LGE ADM-NOLAB	28,132.49
186225	RCANDEEP WEATHERIZ.	229,229.87
186235	RCANDEEP OTHER	209,897.75
186251	RES DIR LOAD CONTROL	247,769.80
186260	RES ENERGY AUD	74,082.05
186340	SM COMM CONS PROGRAM	1,209,734.44
186380	DSM PROGRAM	(2,045,111.86)
189004	UNAM LOSS-1985 SER J LGANDE	225,714.54
189007	UNAM LOSS-FMB 10/1/9 LGANDE	135,059.28
189008	UNAM LOSS-1976 SER B LGANDE	115,065.67
189009	UNAM LOSS-1975 SER A LGANDE	107,060.64
189010	UNAM LOSS-1987 SER M LGANDE	961,114.00
189024	UNAM LOSS-1990 SER PCB	1,539,367.04
189025	UNAM LOSS-2000 SER PCB-TC	3,197,177.52
189030	UNAM LOSS \$31M 6/33	749,200.05
189031	UNAM LOSS \$35.2M 6/33	657,756.30
189035	UNAM LOSS \$60M 6/33	165,827.89
189080	UNAM LOSS-PCB JC2001A \$22.5M 9/26	1,419,496.60
189081	UNAM LOSS-PCB TC2001A \$27.5M 9/26	1,198,924.97
189082	UNAM LOSS-PCB JC2001B \$35M 11/27	956,451.21
189083	UNAM LOSS-PCB TC2001B \$35M 11/27	952,870.61
189089	UNAM LOSS-PCB TC2002A \$41.665M 10/32	1,362,866.08
189090	UNAM LOSS-PCB JC2003A \$12	4,836,828.55
189094	UNAM LOSS - PCB JC2005A \$40M 2/35	2,241,818.11
189095	UNAM LOSS 5.875 PRE STK	130,077.72
190001	ACC DEF INC TAX-FED	13,279,550.55
190002	ACC DEF INC TAX CURRENT-FED	(3,924,902.50)
190003	ACC DEF INC TAX-ST	1,511,727.68
190004	ACC DEF INC TAX CURRENT - STATE	498,096.59

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Account	Description	Balance
190007	FASB 109 ADJ-FED	10,902,380.00
190008	FASB 109 GRS-UP-FED	16,048,391.50
190009	FASB 109 ADJ-STATE	1,988,274.75
190010	FASB 109 GRS-UP-ST	2,926,760.00
190011	FAS 133 DEF TAX ASSET-FED	7,916,452.00
190012	FAS 133 DEF TAX ASSET-STATE	1,443,729.00
201002	COMMON STOCK-W/O PAR	(425,170,424.09)
211001	CONTRIBUTED CAPITAL - MISC.	(60,000,000.00)
214010	CAP STOCK EXP-COMMON	835,888.64
216001	UNAPP RETAINED EARN	(674,663,583.01)
219001	OCI - CUM EFFECT OF CHANGE - INT SWAPS	5,985,081.00
219002	OCI - INT SWAPS	18,077,083.08
219101	TAX OCI-CUM EFFECT OF CHANGE-INT SWAPS	(2,328,197.00)
219102	TAX OCI-INT SWAPS	(7,031,984.00)
221125	\$31 MILLION BOND DUE 6/33	(31,000,000.00)
221126	\$35.2 MILLION BOND DUE 6/33	(35,200,000.00)
221127	\$60 MILLION BOND DUE 6/33	(60,000,000.00)
221128	PCB SER 00A 5/2027	(25,000,000.00)
221129	PCB SER 00A TC 8/2030	(83,335,000.00)
221130	PCB SECURED AA 2001 JC 9/2027	(10,104,000.00)
221189	PCB TC2002A \$41.665M DUE 10/32 VAR	(41,665,000.00)
221190	PCB JC2003A \$128M 10/33 V	(128,000,000.00)
221194	PCB JC2005A \$40M DUE 2/35	(40,000,000.00)
221280	PCB JC2001A \$22.5M DUE 9/26 VAR	(22,500,000.00)
221281	PCB TC2001A \$27.5M DUE 9/26 VAR	(27,500,000.00)
221282	PCB JC2001B \$35M DUE 11/27 VAR	(35,000,000.00)
221283	PCB TC2001B \$35M DUE 11/27 VAR	(35,000,000.00)
222094	REACQUIRED LGE BOND \$40M 2/35	40,000,000.00
222095	REACQUIRED LGE BOND \$31M 6/33	31,000,000.00
222096	REACQUIRED LGE BOND \$31.2M 6/33	35,200,000.00
223002	ADVANCES PAYABLE FROM FID	(410,000,000.00)
228201	WORKERS COMPENSATION	(5,581,407.38)
228301	FASB106-POST RET BEN	(78,455,708.57)
228304	PENSION PAYABLE	(13,347,081.00)
228305	POST EMPLOYMENT BENEFIT PAYABLE	(3,762,588.00)
228325	FASB 112 - POST EMPLOY MEDICARE SUBSIDY	144,701.48
230012	ASSET RETIREMENT OBLIGATIONS - STEAM	(21,945,326.21)
230013	ASSET RETIREMENT OBLIGATIONS - TRANSMISSION	(29,266.23)
230015	ASSET RETIREMENT OBLIGATIONS - DISTRIBUTION	(264,295.30)
230016	ASSET RETIREMENT OBLIGATIONS - GAS	(7,921,466.27)
230017	ASSET RETIREMENT OBLIGATIONS - COMMON	(26,203.25)
232001	ACCTS PAYABLE-REG	(61,154,917.37)
232002	SALS/WAGES ACCRUED	(2,070,438.24)
232008	SUNDRY BILLING REFUNDS	(24,286.30)
232009	PURCHASING ACCRUAL	(754,202.78)
232010	WHOLESALE PURCHASES A/P	(1,935,317.90)
232011	TRANSMISSION PAYABLE	(149,087.15)
232015	AP FUEL	(19,129,941.61)
232100	ACCOUNTS PAYABLE-TRADE	(7,574,583.53)
232205	IBEW UNION DUES WITHHOLDING PAYABLE	(72.50)
232223	GARNISHEES WITHHOLDING PAYABLE	3,553.87
232229	US SAVINGS BONDS WITHHOLDING PAYABLE	(6,266.50)
232234	DCAP WITHHOLDING PAYABLE	(987.01)

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
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Account	Description	Balance
232241	HCRA WITHHOLDING PAYABLE	(14,988.47)
232242	UNIVERSAL LIFE INS WITHHOLDING PAYABLE	(910.20)
233030	N/P - MONEY POOL EUS CURRENT	(158,075,200.00)
234010	I/C PAYABLE - FIDELIA	(3,020,800.48)
234100	A/P TO ASSOC CO	(19,666,353.44)
235001	CUSTOMER DEPOSITS	(20,064,241.24)
236007	FICA-OPR	(276,464.11)
236013	ST SALES/USE TAX-KY-OPR	(219,608.66)
236025	CORP INC TAX-FED EST-OPR	(2,692,486.54)
236026	CORP INC TAX-ST EST-OPR	(512,854.60)
236031	CORP INCOME-KY-OPR	(3,061,824.03)
236032	CORP INCOME-FED-OPR	5,215,764.13
236033	REAL ESTATE AND PERSONAL PROPERTY TAXES	(5,751,718.56)
236115	STATE UNEMPLOYMENT-OPR	(333.16)
237125	ACCR INT \$31M 6/33	(48,964.80)
237126	ACCR INT \$35.2M 6/33	(55,598.72)
237127	ACCR INT \$60M 6/33	(1,149,999.98)
237128	PCB 2000 SERIES A	(191,406.25)
237129	LOAN AGREE PCB 2000ATC	(144,581.61)
237131	PCB SECURED-SERIES AA 2001 JC	(1,474.07)
237161	LGE ACCR. INT. SWAP-MATURES 11/1/20, \$83.335M	(240,527.56)
237164	LGE ACCR INT SWAP-10/1/33	(48,401.33)
237165	LGE ACCR INT SWAP-10/1/33	(48,081.33)
237166	LGE ACCR INT SWAP-10/1/33	(49,414.66)
237167	LGE ACCR INT SWAP-10/1/33	(48,161.33)
237180	ACCR INT-PCB JC2001A \$22.5M 9/26	(293,109.82)
237181	ACCR INT-PCB TC2001A \$27.5M 9/26	(358,245.30)
237182	ACCR INT-PCB JC2001B \$35M 11/27	(458,780.51)
237183	ACCR INT-PCB TC2001B \$35M 11/27	(458,780.82)
237189	ACCR INT-PCB TC2002A \$41.665M 10/32	(90,736.34)
237190	ACCR INT - PCB JC2003A \$1	(22,808.84)
237194	ACCR INT - PCB JC2005A \$40M 2/35	(69,180.37)
237301	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(850,882.36)
237303	INTEREST ACCRUED ON UNCERTAIN TAX POSITIONS	(29,044.00)
241007	TAX COLL PAY-FICA	3.50
241018	STATE WITHHOLDING TAX PAYABLE	(24,031.10)
241036	LOCAL WITHHOLDING TAX PAYABLE	(80,799.16)
241037	T/C PAY-PERS INC-FED	(0.02)
241038	T/C PAY-ST SALES/USE	(470,473.13)
241039	T/C PAY-BARDSTOWN	(231,494.64)
241057	GAS FRANCHISEE RECEIPTS - RADCLIFF	(34,552.39)
241058	FRANCHISE RECEIPTS MULDRAUGH	(8,672.40)
241059	FRANCHISE RECEIPTS WEST POINT	(7,426.51)
242001	MISC LIABILITY	(3,372,073.57)
242002	MISC LIAB-VESTED VAC	(5,260,881.59)
242005	UNEARNED REVENUE - CURRENT	(38,808.50)
242017	HOME ENERGY ASSISTANCE	(160,058.13)
242018	GREEN POWER REC LIABILITY	(5,890.30)
242019	GREEN POWER MKT LIABILITY	(430.17)
242021	FASB 106-POST RET BEN - CURRENT	(3,061,339.00)
242030	WINTERCARE ENERGY FUND	(2,921.44)
243101	OBLIGATIONS UNDER CAPITAL LEASES-CURRENT	(275,441.25)
244001	DERIVATIVE LIABILITY - NONHEDGING-CURRENT	0.03

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
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Account	Description	Balance
245501	LT DERIVATIVE LIAB FAS 133 JPM	(17,046,521.00)
245502	LT DERIVATIVE LIAB FAS 133 MS1	(2,066,540.00)
245503	LT DERIVATIVE LIAB FAS 133 MS2	(2,008,649.00)
245504	LT DERIVATIVE LIAB FAS 133 BOA	(2,229,586.00)
245505	LT DERIVATIVE LIAB FAS 133 WAC	(2,047,800.00)
252001	LINE EXTENSIONS	(8,850,914.35)
252008	CUSTOMER ADVANCES - UNAPPLIED ARENA CASH ADVANCE	(1,472,224.83)
252009	CUSTOMER ADVANCES - UNAPPLIED MUSEUM PLAZA CASH ADVANCE	(9,809,179.86)
253002	OTH DEFER CR-GSCA	(3,888,467.27)
253004	OTH DEFERRED CR-OTHR	(5,225,373.00)
253005	CL ACC FR OTH DEF DR	(4,692,340.11)
253008	DSM COST REC-OV BILL	(5,471,147.50)
253025	DEFERRED COMPENSATION	(349,071.97)
253029	UNCERTAIN TAX POSITION - FEDERAL	(232,500.00)
253030	UNCERTAIN TAX POSITION - STATE	(292,769.00)
254001	FASB 109 ADJ-FED	(11,515,018.75)
254002	FASB 109 GR-UP-FED	(16,048,391.50)
254003	FASB 109 ADJ-STATE	(18,289,139.50)
254004	FASB 109 GR-UP-STATE	(2,926,761.00)
254014	REGULATORY LIABILITY ARO - GENERATION	(220,180.31)
254015	REGULATORY LIABILITY ARO - TRANSMISSION	(13,770.00)
254016	REGULATORY LIABILITY ARO - GAS	(128,566.48)
254021	MISO SCHEDULE 10 CHARGES	(5,569,914.00)
255004	ITC TC2	(13,279,626.00)
255006	JOB DEVELOP CR	(32,815,346.04)
282001	DEF INC TAX-PROP-FED	(316,392,078.06)
282003	DEF INC TAX-PROP-ST	(69,497,787.38)
282007	FASB 109 ADJ-FED PRO	612,640.75
282009	FASB 109 ADJ-ST PROP	16,300,863.75
283001	DEF INC TAX-OTH-FED	(24,416,635.56)
283002	DEF INC TAX CURRENT-OTH-FED	(786,339.92)
283003	DEF INC TAX-OTH-ST	(4,452,876.80)
283004	DEF INC TAX CURRENT-OTH-STATE	(163,326.58)
283015	HEDGING DEF TAX LIAB-FED	1.00
	<b>Total</b>	<b>(0.00)</b>

**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - TOTAL COMPANY  
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Account	Description	Amount
403001	DEPREC. EXP - RETAIL	54,562,140.06
403002	DEPREC. EXP - WHSLE	65,696,108.28
403111	DEPREC EXP ARO STEAM	176,869.04
403112	DEPREC EXP ARO TRANSMISSION	177.04
403113	DEPREC EXP ARO OTHER PRODUCTION	1,407.30
403114	DEPREC EXP ARO HYDRO	206.10
403115	DEPREC EXP ARO DISTRIBUTION	365.69
403211	DEPREC EXP ARO GAS UNDERGROUND STORAGE	8,987.92
403212	DEPREC EXP ARO GAS DISTRIBUTION	106.22
403311	DEPREC EXP ARO COMMON	34.32
404301	AMORT-INTANG GAS PLT	1,523,500.40
404401	AMT-EL INTAN PLT-RTL	2,285,250.62
404402	AMT-EL INTAN PLT-WHS	2,050,865.92
407401	REGULATORY CREDITS - GENERATION ACCRETION	(1,372,028.88)
407402	REGULATORY CREDITS - TRANSMISSION ACCRETION	(1,736.12)
407405	REGULATORY CREDITS - DISTRIBUTION ACCRETION	(14,576.08)
407406	REGULATORY CREDITS - GAS ACCRETION	(426,795.68)
407407	REGULATORY CREDITS - COMMON ACCRETION	(1,445.12)
407421	REGULATORY CREDITS - GENERATION DEPRECIATION	(166,556.48)
407422	REGULATORY CREDITS - TRANSMISSION DEPRECIATION	(177.04)
407425	REGULATORY CREDITS - DISTRIBUTION DEPRECIATION	(365.69)
407426	REGULATORY CREDITS - GAS DEPRECIATION	(9,094.14)
407427	REGULATORY CREDITS - COMMON DEPRECIATION	(34.32)
408101	TAX-NON INC-UTIL OPR	118,283.93
408102	REAL AND PERSONAL PROP. TAX	13,961,437.70
408103	KY PUBLIC SERVICE COMMISSION TAX	1,933,568.51
408105	FEDERAL UNEMP TAX - O&M	36,435.55
408106	FICA TAX - O&M	3,901,417.69
408107	STATE UNEMP TAX - O&M	41,883.94
408115	FEDERAL UNEMP TAX - A&G	861.18
408116	FICA TAX - A&G	132,886.73
408117	STATE UNEMP TAX - A&G	4,803.76
408118	FEDERAL UNEMP TAX - COAL RESALE	14.68
408119	STATE UNEMP TAX - COAL RESALE	35.71
408120	FICA TAX - COAL RESALE	1,804.27
408125	FEDERAL UNEMP TAX - ELECTRIC COS	2,234.49
408126	FICA TAX - ELECTRIC COS	210,555.03
408127	STATE UNEMP TAX - ELECTRIC COS	2,141.27
408135	FEDERAL UNEMP TAX - GAS COS	479.50
408136	FICA TAX - GAS COS	42,391.08
408137	STATE UNEMP TAX - GAS COS	279.63
408175	FEDERAL UNEMP TAX - ELECTRIC COS INDIRECT	76.44
408176	FICA TAX - ELECTRIC COS INDIRECT	24,000.47
408177	STATE UNEMP TAX - ELECTRIC COS INDIRECT	964.09
408185	FEDERAL UNEMP TAX - A&G INDIRECT	3,818.54
408186	FICA TAX - A&G INDIRECT	1,163,871.99
408187	STATE UNEMP TAX - A&G INDIRECT	46,884.56
408188	FEDERAL UNEMP TAX - SELLING EXP	2,176.25
408189	STATE UNEMP TAX - SELLING EXP	7,261.48

**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - TOTAL COMPANY  
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Account	Description	Amount
408190	FICA TAX - SELLING EXP	294,398.17
408191	FEDERAL UNEMP TAX - SELLING - INDIRECT	496.55
408193	FICA TAX - SELLING - INDIRECT	143,760.56
408194	STATE UNEMP TAX - SELLING - INDIRECT	5,733.09
408195	FEDERAL UNEMP TAX - INDIRECT - O&M	1,155.82
408196	FICA TAX - INDIRECT - O&M	357,309.88
408197	STATE UNEMP TAX - INDIRECT - O&M	14,369.53
408202	TAX-NON INC-OTHER	1,576.00
409101	FED INC TAX-UTIL OPR	33,423,349.26
409102	KY ST INCOME TAXES	6,970,699.07
409104	FED INC TAXES - EST	(448,006.29)
409105	ST INC TAXES - EST	(186,374.64)
409201	FED INC TAX-G/L DISP	117,458.59
409203	FED INC TAX-OTHER	(2,115,521.97)
409204	ST INC TAX-G/L DISP	21,421.02
409206	ST INC TAX-OTHER	(403,356.38)
409207	FD IN TX-IMEA/PA FEE	544,141.01
409208	ST IN TX-IMEA/PA FEE	99,235.44
409209	FED IN TAXES-OTH EST	(49,521.21)
409210	ST INC TAXES-OTH EST	(9,662.78)
410101	DEF FED INC TAX-OPR	31,168,074.81
410102	DEF ST INC TAX-OPR	6,636,186.00
410203	DEF FEDERAL INC TX	834,230.09
410204	DEF STATE INC TAX	151,969.02
411101	FED INC TX DEF-CR-OP	(23,072,502.02)
411102	ST INC TAX DEF-CR-OP	(5,378,231.90)
411150	ACCRETION EXPENSE - GENERATION	1,372,028.88
411151	ACCRETION EXPENSE - TRANSMISSION	1,736.12
411155	ACCRETION EXPENSE - DISTRIBUTION	14,576.08
411156	ACCRETION EXPENSE - GAS	426,795.68
411157	ACCRETION EXPENSE - COMMON	1,445.12
411201	FD INC TX DEF-CR-OTH	(2,908.29)
411202	ST INC TX DEF-CR-OTH	(7,063.62)
411401	ITC DEFERRED	7,679,626.00
411402	AMORT-ITC-CR	(3,931,611.70)
411801	GAIN-DISP OF ALLOW	(456,254.88)
415001	REVENUE FROM CUSTOMER SERVICE LINES	700.00
416001	EXPENSES FROM CUSTOMER SERVICE LINES	23,708.82
417004	SERVICE CHARGE AND SUPERVISORY FEE - IMEA AND IMPA	(1,114,670.55)
417005	IMPA-WORKING CAPITAL	(264,285.42)
417006	IMEA-WORKING CAPITAL	(248,690.94)
419103	DIVS-NON ASSOC CO	(264,610.00)
419104	INT INC-ASSOC CO-N/C	(13,086.04)
419105	INT INC-FED TAX PMT	(27,960.00)
419106	INT INC-ST TAX PMT	(264,838.05)
419205	INTEREST INCOME FROM FINANCIAL HOLDINGS	(70,737.05)
419206	INTEREST INCOME FROM OTHER LOANS & RECEIVABLES	(245,788.58)
419207	INTEREST INCOME FROM SPECIAL FUNDS	(451,384.25)
421001	MISC NONOPR INCOME	(318,027.38)

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - TOTAL COMPANY**  
**FOR THE PERIOD MAY 1, 2007 - APRIL 30, 2008**

Account	Description	Amount
421101	GAIN-PROPERTY DISP	(459,947.22)
421201	LOSS-PROPERTY DISP	102,930.97
421550	MTM INCOME - NONHEDGING	1,981,174.74
421551	MTM INCOME - NONHEDGING - NETTING	(895,626.68)
426101	DONATIONS	1,069,394.40
426191	DONATIONS - INDIRECT	15,777.02
426301	PENALTIES	6,941.36
426401	EXP-CIVIC/POL/REL	73,582.86
426491	EXP-CIVIC/POL/REL - INDIRECT	590,858.21
426501	OTHER DEDUCTIONS	1,561,771.60
426550	MTM LOSSES - NONHEDGING	(2,585,454.62)
426551	MTM LOSSES - NONHEDGING - NETTING	895,626.68
426555	HEDGE INEFFECTIVENESS INT RATE SWAP	1,336,931.94
426591	OTHER DEDUCTIONS - INDIRECT	320,499.24
427001	INT-NOTES/DEBENTURES	3,472,721.41
427117	INT-'92 SER A,VAR	(114,698.96)
427118	INT-'92 SER A,VAR/TC	(221,983.33)
427120	INT-'93 A-VAR	(130,235.14)
427125	INT EXP - \$31M 6/33	1,325,995.99
427126	INT EXP - \$35.2M 6/33	1,479,656.25
427127	INT EXP - \$60M 6/33	2,798,758.93
427128	INT-'00 SER A,VAR	1,176,232.62
427129	INT-'00 A,VAR-TC	3,450,708.22
427130	INT-'01 VAR PCB SER AA JC	400,506.06
427161	LGE INT. EXP. ON SWAP-MATURES 11/1/20, \$83.335M	1,884,117.95
427164	LGE INT EXP SWAP-10/1/33	140,737.63
427165	LGE INT EXP SWAP-10/1/33	136,897.65
427166	LGE INT EXP SWAP-10/1/33	152,897.66
427167	LGE INT EXP SWAP-10/1/33	137,857.65
427180	INT EXP-PCB JC2001A \$22.5M 9/26	795,470.12
427181	INT EXP-PCB TC2001A \$27.5M 9/26	972,241.19
427182	INT EXP-PCB JC2001B \$35M 11/27	1,241,476.46
427183	INT EXP-PCB TC2001B \$35M 11/27	1,238,887.43
427189	INT EXP-PCB TC2002A \$41.665M 10/32	1,714,653.86
427190	INT EXP-PCB JC2003A \$128M	5,311,128.85
427194	INT EXP - PCB JC2005A \$40M 2/35	1,572,517.70
428030	AM EXP \$31M 6/33	20,614.02
428031	AM EXP \$35.2M 6/33	19,362.69
428035	AM EXP \$60M 6/33	44,534.81
428059	AM-DISC PCB 2001 AA 9/2027	19,836.00
428075	AMDISC PCB 00 5/27	23,903.92
428076	AMDISC PCB 00 8/30	38,280.00
428080	AM EXP-PCB JC2001A \$22.5M 9/26	9,876.00
428081	AM EXP-PCB TC2001A \$27.5M 9/26	10,740.08
428082	AM EXP-PCB JC2001B \$35M 11/27	10,944.00
428083	AM EXP-PCB TC2001B \$35M 11/27	10,944.00
428089	AM EXP-PCB TC2002A \$41.665M 10/32	36,840.00
428091	AM EXP-PCB JC2003A \$128M	117,110.64
428094	AM EXP - PCB JC2005A \$40M 2/35	30,520.00

**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - TOTAL COMPANY  
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Account	Description	Amount
428104	AM-LOSS-REACQ-1985 J	31,500.20
428107	AM-LOSS-REACQ-FMB 09	95,328.12
428108	AM-LOSS-REACQ-1976 B	21,912.04
428109	AM-LOSS-REACQ-1975 A	11,472.00
428110	AM-LOSS-REACQ-1987 M	102,984.00
428124	AM-LOSS-REACQ-1990 P	81,023.96
428125	AM-LOSS-REACQ-Q	143,700.08
428130	AM LOSS REACQ \$31M 6/33	7,025.19
428131	AM LOSS REACQ \$35.2M 6/33	4,749.09
428135	AM LOSS REACQ \$60M 6/33	6,567.48
428180	AM LOSS-PCB JC2001A \$22.5M 9/26	77,424.00
428181	AM LOSS-PCB TC2001A \$27.5M 9/26	65,400.00
428182	AM LOSS-PCB JC2001B \$35M 11/26	49,056.00
428183	AM LOSS-PCB TC2001B \$35M 11/26	48,864.00
428189	AM LOSS-PCB TC2002A \$41.665 10/32	55,812.00
428191	AM LOSS-PCB JC2003A \$128M	190,308.00
428194	AM LOSS - PCB JC2005A \$40M 2/35	52,952.14
428195	AM LOSS REACQ PRE STK 5.875	4,201.38
430002	INT-DEBT TO ASSOC CO	4,392,238.45
430003	INT EXP ON NOTES TO FIDELIA	20,341,234.38
431002	INT-CUST DEPOSITS	998,419.54
431004	INT-OTHER TAX DEFNCY	(500.41)
431005	INT-GAS REFUNDS	544.60
431013	OTHER INT EXP FROM NON-FINANCIAL LIABILITIES	154.99
431104	INTEREST EXPENSE FROM FINANCIAL LIABILITIES	639.45
437001	PFD DIV-\$25 PV-5%	5,000.00
440101	ELECTRIC RESIDENTIAL DSM	(3,760,682.59)
440102	ELECTRIC RESIDENTIAL ENERGY NON-FUEL REV	(210,817,947.13)
440103	ELECTRIC RESIDENTIAL ENERGY FUEL REV	(66,831,409.81)
440104	ELECTRIC RESIDENTIAL FAC	(16,380,706.99)
440111	ELECTRIC RESIDENTIAL ECR	(2,296,737.11)
440112	ELECTRIC RESIDENTIAL MSR	7,771,438.17
440113	ELECTRIC RESIDENTIAL ESM	7.05
440114	ELECTRIC RESIDENTIAL VDT	2,744,328.58
440119	ELECTRIC RESIDENTIAL CUST CHG REV	(20,569,344.44)
442101	ELECTRIC SMALL COMMERCIAL DSM	(270,740.00)
442102	ELECTRIC SMALL COMMERCIAL ENERGY NON-FUEL REV	(80,450,442.40)
442103	ELECTRIC SMALL COMMERCIAL ENERGY FUEL REV	(21,322,959.37)
442104	ELECTRIC SMALL COMMERCIAL FAC	(5,004,823.69)
442111	ELECTRIC SMALL COMMERCIAL ECR	(832,552.89)
442112	ELECTRIC SMALL COMMERCIAL MSR	2,751,496.09
442113	ELECTRIC SMALL COMMERCIAL ESM	58.94
442114	ELECTRIC SMALL COMMERCIAL VDT	972,089.53
442119	ELECTRIC SMALL COMMERCIAL CUST CHG REV	(5,628,713.60)
442201	ELECTRIC LARGE COMMERCIAL DSM	(228,028.89)
442202	ELECTRIC LARGE COMMERCIAL ENERGY NON-FUEL REV	(23,584,287.61)
442203	ELECTRIC LARGE COMMERCIAL ENERGY FUEL REV	(35,850,829.14)
442204	ELECTRIC LARGE COMMERCIAL FAC	(8,358,758.64)
442205	ELECTRIC LARGE COMMERCIAL STOD	(291,730.54)



**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - TOTAL COMPANY  
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Account	Description	Amount
442211	ELECTRIC LARGE COMMERCIAL ECR	(1,132,302.49)
442212	ELECTRIC LARGE COMMERCIAL MSR	3,414,386.82
442214	ELECTRIC LARGE COMMERCIAL VDT	1,205,940.46
442218	ELECTRIC LARGE COMMERCIAL DEMAND CHG REV	(69,055,279.71)
442219	ELECTRIC LARGE COMMERCIAL CUST CHG REV	(2,135,108.88)
442302	ELECTRIC INDUSTRIAL ENERGY NON-FUEL REV	(26,175,360.57)
442303	ELECTRIC INDUSTRIAL ENERGY FUEL REV	(45,324,522.71)
442304	ELECTRIC INDUSTRIAL FAC	(9,995,741.29)
442311	ELECTRIC INDUSTRIAL ECR	(1,226,781.54)
442312	ELECTRIC INDUSTRIAL MSR	3,224,529.96
442314	ELECTRIC INDUSTRIAL VDT	1,249,641.95
442318	ELECTRIC INDUSTRIAL DEMAND CHG REV	(60,428,267.27)
442319	ELECTRIC INDUSTRIAL CUST CHG REV	(470,734.68)
444102	ELECTRIC STREET LIGHTING ENERGY NON-FUEL REV	(5,734,051.25)
444103	ELECTRIC STREET LIGHTING ENERGY FUEL REV	(933,299.03)
444104	ELECTRIC STREET LIGHTING FAC	(140,474.61)
444111	ELECTRIC STREET LIGHTING ECR	(60,995.77)
444112	ELECTRIC STREET LIGHTING MSR	167,213.00
444114	ELECTRIC STREET LIGHTING VDT	59,169.55
444119	ELECTRIC STREET LIGHTING CUST CHG REV	(34,656.18)
445101	ELECTRIC PUBLIC AUTH DSM	(84,165.52)
445102	ELECTRIC PUBLIC AUTH ENERGY NON-FUEL REV	(20,661,731.45)
445103	ELECTRIC PUBLIC AUTH ENERGY FUEL REV	(19,195,319.59)
445104	ELECTRIC PUBLIC AUTH FAC	(4,396,474.26)
445105	ELECTRIC PUBLIC AUTH STOD PCR	(56,104.42)
445111	ELECTRIC PUBLIC AUTH ECR	(563,404.81)
445112	ELECTRIC PUBLIC AUTH MSR	1,721,178.30
445113	ELECTRIC PUBLIC AUTH ESM	10.77
445114	ELECTRIC PUBLIC AUTH VDT	609,409.60
445118	ELECTRIC PUBLIC AUTH DEMAND CHG REV	(25,430,150.00)
445119	ELECTRIC PUBLIC AUTH CUST CHG REV	(598,473.82)
447005	I/C SALES - OSS	(337,415.71)
447006	I/C SALES NL	(88,435,437.60)
447016	SALES - MISO DAY 2 - OSS	(14,106,626.34)
447050	SPOT SALES - ENERGY - KWH	(53,366,093.85)
447110	SETTLED SWAP REVENUE	(4,122,783.16)
447120	SETTLED SWAP REVENUE - PROPRIETARY	(1,488,257.06)
447121	SETTLED SWAP/REVENUE - PROPRIETARY - NETTING	1,384,023.39
447200	BROKERED PURCHASES	44,173.28
447210	SETTLED SWAP EXPENSE	6,183,427.83
447220	SETTLED SWAP EXPENSE - PROPRIETARY	1,384,023.39
447221	SETTLED SWAP EXPENSE - PROPRIETARY - NETTING	(1,384,023.39)
450001	FORFEITED DISC-ELEC	(2,744,199.78)
451001	RECONNECT CHRG-ELEC	(721,890.00)
451002	TEMPORARY SERV-ELEC	(101,281.50)
451004	OTH SERVICE REV-ELEC	(39,949.20)
454001	CATV ATTACH RENT	(388,997.24)
454002	OTH RENT-ELEC PROP	(2,419,825.68)
454003	RENT FRM FIBER OPTIC	(228,832.50)

**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - TOTAL COMPANY  
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Account	Description	Amount
456003	COMP-TAX REMIT-ELEC	(12,780.00)
456004	COMP-STBY PWR-H2O CO	(9,999.00)
456007	RET CHECK CHRG-ELEC	(34,583.09)
456008	OTHER MISC ELEC REVS	273,825.10
456013	LPM LD DISPATCH FEE	(19,419.73)
456018	COAL RESALE REVENUES	(966,053.44)
456025	OSS RSG MWP	(667,834.81)
456028	LGANDE NRB ELECTRIC REVENUES	(45,466.26)
456043	MISO SCHEDULE 10 OFFSET	3,341,946.00
456101	BASE OTHER ELECTRIC REVENUES-WHEELING-MISO	171,822.39
456103	ANCILLARY SERVICE SCHEDULE 2-MISO	33,027.14
456106	ANCILLARY SERVICE SCHEDULE 2-OSS-MISO	1,222.32
456109	NL TRANSMISSION OF ELECTRIC ENERGY-3RD PARTY	(1,235,352.53)
456114	INTERCOMPANY TRANSMISSION REVENUE	(1,152,310.37)
456124	I/C TRANSMISSION RETAIL REVENUE - EKPC (NATIVE LOAD)	(749,398.39)
480101	GAS RESIDENTIAL DSM	(1,447,523.97)
480102	GAS RESIDENTIAL ENERGY REV	(31,630,761.15)
480104	GAS RESIDENTIAL GSC	(181,158,237.05)
480107	GAS RESIDENTIAL WNA	(1,613,605.76)
480114	GAS RESIDENTIAL VDT	1,540,276.86
480119	GAS RESIDENTIAL CUST CHG REV	(29,512,910.20)
481101	GAS COMMERCIAL DSM	7,019.70
481102	GAS COMMERCIAL ENERGY REV	(13,184,900.33)
481104	GAS COMMERCIAL GSC	(79,856,768.76)
481107	GAS COMMERCIAL WNA	(656,742.24)
481114	GAS COMMERCIAL VDT	614,254.77
481119	GAS COMMERCIAL CUST CHG REV	(5,716,228.91)
481202	GAS INDUSTRIAL ENERGY REV	(1,723,822.89)
481204	GAS INDUSTRIAL GSC	(13,180,173.02)
481214	GAS INDUSTRIAL VDT	88,651.97
481219	GAS INDUSTRIAL CUST CHG REV	(198,186.91)
482101	GAS PUBLIC AUTH DSM	1,160.59
482102	GAS PUBLIC AUTH ENERGY REV	(2,421,569.96)
482104	GAS PUBLIC AUTH GSC	(14,322,586.89)
482114	GAS PUBLIC AUTH VDT	110,960.44
482119	GAS PUBLIC AUTH CUST CHG REV	(611,898.02)
483001	OFF SYSTEM SALES FOR RESALE (MCF)	(9,367,439.39)
487001	FORFEITED DISC-GAS	(1,838,323.30)
488001	RECONNECT CHRG-GAS	(47,970.00)
489001	REV-GAS TRANS-INDUST	(4,874,927.73)
489003	REV-GAS TRANSP-COMM	(340,667.22)
489004	REV-GAS TR-PUB AUTH	(533,998.04)
489101	GAS TRASPORT DSM	525.15
489114	GAS TRASPORT VDT	33,166.79
493001	RENT-GAS PROPERTY	(408,110.52)
494001	INTERDEPT RENTS	(100,140.00)
495002	COMP-TAX REMIT-GAS	(5,220.00)
495005	RET CHECK CHRG-GAS	(34,661.25)
495006	OTHER GAS REVENUES	245.17

**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - TOTAL COMPANY  
FOR THE PERIOD MAY 1, 2007 - APRIL 30, 2008**

Account	Description	Amount
500100	OPER SUPER/ENG	765,051.26
500900	OPER SUPER/ENG - INDIRECT	1,324,917.72
501001	FUEL-COAL - TON	272,625,645.67
501004	FUEL COAL - INTERCOMPANY UTILITY OSS	31,747.99
501005	FUEL COAL - OSS	533,741.68
501006	FUEL COAL - OFFSET	(66,149,100.65)
501007	FUEL COAL - INTERCOMPANY UTILITY RETAIL	65,583,611.00
501019	COAL RESALE EXPENSES	758,824.22
501020	START-UP OIL -GAL	279,791.29
501022	STABILIZATION OIL - GAL	323,736.56
501090	FUEL HANDLING	4,387,657.26
501100	START-UP GAS - MCF	2,746,001.07
501102	STABILIZATION GAS - MCF	2,717,484.77
501200	BOTTOM ASH DISPOSAL	1,721,756.16
501201	ECR BOTTOM ASH DISPOSAL	1,415,332.58
501250	FLY ASH PROCEEDS	(74,061.72)
501251	FLY ASH DISPOSAL	41,604.92
501990	FUEL HANDLING - INDIRECT	404,734.21
502001	OTHER WASTE DISPOSAL	2,524,394.87
502002	BOILER SYSTEMS OPR	7,442,453.32
502004	SDRS-H2O SYS OPR	3,133,318.26
502005	SLUDGE STAB SYS OPR	966,099.96
502006	SCRUBBER REACTANT EX	14,781,839.08
502022	OTHER WASTE DISPOSAL - OSS	2,863.60
502023	OTHER WASTE DISPOSAL - OFFSET	(2,863.60)
502025	SCRUBBER REACTANT - OSS	74,652.15
502026	SCRUBBER REACTANT - OFFSET	(74,652.15)
502100	STM EXP(EX SDRS.SPP)	(1,571,939.61)
502900	STM EXP(EX SDRS.SPP) - INDIRECT	49,607.47
505100	ELECTRIC SYS OPR	754,248.66
506100	MISC STM PWR EXP	15,434,679.27
506104	NOX REDUCTION REAGENT	1,259,275.12
506105	OPERATION OF SCR/NOX REDUCTION EQUIP	120,048.04
506107	SCR/NOX - OSS	91.29
506108	SCR/NOX - OFFSET	(91.29)
506109	SORBENT INJECTION OPERATION	170,831.04
506900	MISC STM PWR EXP - INDIRECT	4,462.62
507100	RENTS-STEAM	51,252.00
509001	SO2 EMISSION ALLOWANCES	3,372.43
509005	EMISSION ALLOWANCES - OSS	6.04
509006	EMISSION ALLOWANCES - OFFSET	(6.04)
510100	MTCE SUPER/ENG - STEAM	2,346,687.03
511100	MTCE-STRUCTURES	2,279,364.66
512005	MAINTENANCE-SDRS	6,358,584.50
512015	SDRS-COMMON H2O SYS	736,363.81
512017	MTCE-SLUDGE STAB SYS	1,534,762.31
512100	MTCE-BOILER PLANT	30,860,029.21
512101	MAINTENANCE OF SCR/NOX REDUCTION EQUIP	377,347.24
512103	MERCURY MONITORS MAINTENANCE	19,195.71

**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - TOTAL COMPANY  
FOR THE PERIOD MAY 1, 2007 - APRIL 30, 2008**

Account	Description	Amount
513100	MTCE-ELECTRIC PLANT	7,478,486.15
513900	MTCE-ELECTRIC PLANT - BOILER	65,754.88
514100	MTCE-MISC/STM PLANT	1,334,744.81
535100	OPER SUPER/ENG-HYDRO	53,088.41
536100	WATER FOR POWER	39,005.44
538100	ELECTRIC EXPENSES - HYDRO	161,488.77
539100	MISC HYD PWR GEN EXP	129,702.10
540100	RENTS-HYDRO	238,696.49
541100	MTCE-SUPER/ENG - HYDRO	4,568.23
542100	MAINT OF STRUCTURES - HYDRO	189,914.71
543100	MTCE-RES/DAMS/WATERW	87,399.10
544100	MTCE-ELECTRIC PLANT	282,889.45
546100	OPER SUPER/ENG - TURBINES	28,824.68
547030	FUEL-GAS - MCF	29,788,299.45
547040	FUEL-OIL - GAL	369,262.42
547051	FUEL - INTERCOMPANY UTILITY OSS	294,494.77
547052	FUEL - OSS	1,313,363.39
547053	FUEL - OFFSET	(16,591,196.14)
547054	FUEL - INTERCOMPANY UTILITY RETAIL	14,983,337.98
548100	GENERATION EXP	925,321.06
549001	SO2 EMISSION ALLOWANCES-CT'S	28.22
549002	AIR QUALITY EXPENSES	495.16
549100	MISC OTH PWR GEN EXP	37,327.45
550100	RENTS-OTH PWR	22,836.00
551100	MTCE-SUPER/ENG - TURBINES	16,488.31
552100	MTCE-STRUCTURES - OTH PWR	91,930.23
553100	MTCE-GEN/ELECT EQ	1,860,880.64
554100	MTCE-MISC OTH PWR GEN	110,414.85
555006	MISO DAY 2 PURCHASED POWER - OSS	585,924.42
555007	MISO DAY 2 PURCHASED POWER - NL	796,787.58
555010	OSS POWER PURCHASES	1,081,346.83
555015	NL POWER PURCHASES - ENERGY	18,338,150.34
555016	NL POWER PURCHASES - DEMAND	17,326,451.15
555020	OSS I/C POWER PURCHASES	43,037,281.63
555025	NL I/C POWER PURCHASES	636,250.26
556900	SYS CTRL / DISPATCHING - INDIRECT	1,014,055.98
557100	OTH POWER SUPPLY EXP	41,054.29
557110	MARKET FEES - NATIVE LOAD	467.24
557111	MARKET FEES - OFF SYSTEM SALES	47,654.16
557206	MISO DAY 2 OTHER - NATIVE LOAD	886,890.52
557207	MISO DAY 2 OTHER - OFF SYSTEM SALES	(2,279,421.55)
557208	RTO OTHER (NON-MISO) - NL	(15,168.86)
557209	RTO OTHER (NON-MISO) - OSS	(8,975.14)
557211	RTO OPERATING RESRV (NON-MISO) - NL	11,774.07
557212	RTO OPERATING RESRV (NON-MISO) - OSS	745,285.91
558001	ELEC DEPT USE-CR	(2,689,359.00)
558002	OTHER DEPT USE-CR	(82,003.61)
560100	OP SUPER/ENG-SSTOPER	12,330.33
560900	OP SUPER/ENG-SSTOPER - INDIRECT	695,101.87

**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - TOTAL COMPANY  
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Account	Description	Amount
561402	MISO DAY 1 SCH 10 - RESERVE	4,475.10
561601	TRANSMISSION SERVICE STUDIES	15,573.12
561802	MISO DAY 1 SCH 10 - RESERVE	321.78
561900	LOAD DISPATCH-WELOB - INDIRECT	438,866.40
561901	BALANCING AUTHORITY EXPENSE (LABOR ONLY)	252,279.82
562100	STA EXP-SUBST OPER	1,234,250.75
563100	OTHER INSP-ELEC TRAN	86,951.76
565002	TRANSMISSION ELECTRIC OSS	(60,974.11)
565005	TRANSMISSION ELECTRIC NATIVE LOAD	129,290.26
565006	TRANSMISSION ELECTRIC OSS - MISO	(131,936.73)
565014	INTERCOMPANY TRANSMISSION EXPENSE	3,192,521.92
565024	I/C TRANSMISSION RETAIL EXPENSE - EKPC (NATIVE LOAD)	85,280.27
566100	MISC TRANS EXP-SSTMT	492,366.34
566119	CLOSED 01/07 - MISO DAY1 REACTIVE SUPPLY & VOLTAGE CONTROL - NL	155.04
566120	FERC FEES - LOAD	(197,916.00)
566121	FERC FEES - RESERVE	(33,500.00)
566122	REACTIVE SUPPLY & VOLTAGE CONTROL - NL	351,049.25
566140	INDEPENDENT OPERATOR	1,783,304.94
566150	EKPC DEPANCAKING SETTLEMENT	838,200.00
566900	MISC TRANS EXP-SSTMT - INDIRECT	491,281.32
567100	RENTS-ELEC / SUBSTAT MTCE	22,489.94
569100	MTCE-STRUCT-SSTMTCE	30,412.02
570100	MTCE-ST EQ-SSTMTCE	996,472.26
571100	MTCE OF OVERHEAD LINES	776,624.90
573100	MTCE-MISC TR PLT-SSTMT	2,417.91
575701	MISO DAY 2 SCH 17-MARKET ADMIN FEE-OSS	6,467.62
575703	MISO DAY 2 SCH 17-MARKET ADMIN FEE-NL	912.34
575704	MISO DAY 1 SCH 10 - RESERVE	153.45
580100	OP SUPER/ENG-SSTOPER	934,355.84
580900	OP SUPER/ENG-SSTOPER - INDIRECT	301,187.84
581900	SYS CTRL/SWITCH-DIST - INDIRECT	333,426.89
582100	STATION EXP-SSTOPER	937,275.92
583001	OPR-O/H LINES	2,206,337.22
583003	O/H LOAD/VOLT TEST	7,592.70
583005	CUST COMPL RESP-O/H	1,287,343.38
583008	INST/REMV TRANSF/REG	18,193.68
583009	INSPC O/H LINE FACIL	186,560.84
583010	LOC O/H ELEC FAC-BUD	385,765.02
583100	O/H LINE EXP-SSTOPER	424,548.46
584001	OPR-UNDERGRND LINES	112,370.88
584002	INSPC U/G LINE FACIL	78,759.62
584003	LOAD/VOLT TEST-U/G	3,665.53
584005	RESP-U/G CUST COMPL	44,105.76
584008	INST/RMV/REPL TRANSF	201,663.95
585100	STREET LIGHTING AND SIGNAL SYST EXP	18,496.10
586100	METER EXP	5,618,055.53
586900	METER EXP - INDIRECT	2,745.64
587100	CUST INSTALLATION EXP	(221,632.31)
588100	MISC DIST EXP-SSTMTC	2,661,433.30

**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - TOTAL COMPANY  
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Account	Description	Amount
588900	MISC DIST EXP-SSTMTC - INDIRECT	298,837.94
589100	RENTS-DISTR / SUBSTAT OPER	14,165.84
590100	MTCE/SUPER/ENG-SSTMT	8,087.91
590900	MTCE/SUPER/ENG-SSTMT - INDIRECT	1,863.40
591003	MTCE-MISC STRUCT-DIS	796,222.82
591100	MTCE-STRUCT-SSTMTCE	47.89
592100	MTCE-ST EQ-SSTMTCE	728,658.64
593001	MTCE-POLE/FIXT-DISTR	1,385,597.75
593002	MTCE-COND/DEVICE-DIS	4,601,284.93
593003	MTCE-SERVICES	252,679.45
593004	TREE TRIMMING	6,328,990.60
593005	MINOR EXEMPT EXPENSE	(12.98)
594002	MTCE-U/G COND ETC	1,539,015.15
594003	MTCE-U/G ELEC SERV	1,687.02
595100	MTCE-TRANSF/REG	223,512.46
596100	MTCE OF STREET LIGHTING AND SIGNALS	792,956.60
598100	MTCE OF MISC DISTRIBUTION PLANT	263,242.57
803001	GAS TRANS LINE PURCH	301,518,801.68
803002	PURCHASED GAS REFUND	(17,515.87)
803003	GAS COST ACTUAL ADJ	(12,207,022.02)
803004	GAS COST BALANCE ADJ	(687,409.06)
803006	PURCHASED GAS - WHOLESALE SALES	8,424,897.38
803007	WHOLESALE SALES MARGIN	(235,635.51)
803008	ACQ AND TRANS INCENTIVE	(2,463,995.00)
803009	PBR RECOVERY	4,260,784.52
807001	PURCH GAS CALC EXP	30,053.32
807002	OTHER PURCH GAS EXP	35,085.89
807003	GAS PROCUREMENT EXP	588,874.82
808101	GAS W/D FROM STOR-DR	90,718,967.03
808201	GAS DEL'D TO STOR-CR	(90,446,656.10)
810001	GAS-COMP STA FUEL-CR	(847,283.91)
812010	GAS-FUEL-ELEC GEN-CR - MCF	(4,341,084.76)
812020	GAS-CITY GATE-CR	(78,660.98)
812030	GAS-OTH DEPT-CR	(113,994.52)
812040	GAS-START/STABIL-CR - MCF	(5,463,485.84)
813001	OTH GAS SUPPLY EXP	35,299.17
814003	SUPV-STOR/COMPR STA	506,599.87
816100	WELLS EXPENSE	465,961.79
817100	LINES EXPENSE	568,149.52
818100	COMPR STATION EXP	1,183,130.98
819100	COMPR STA FUEL-U/G	785,264.09
821100	PURIFICATION EXP	1,666,276.93
823100	GAS LOSSES	2,751,547.08
824100	OPR-U/G STO/COMPR	(1,031.25)
825100	ROYALTIES	44,076.96
826100	RENTS-STORAGE FIELDS	40,158.03
830100	MTCE SUPRV AND ENGR - STOR COMPR	317,059.01
832100	MTC-RESERVOIRS/WELLS	483,560.43
833100	MTCE-LINES	114,376.27

**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - TOTAL COMPANY  
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Account	Description	Amount
834100	MTCE-COMP STA EQUIP	895,786.21
835100	MTCE-M/R EQ-COMPR	63,791.83
836100	MTCE-PURIFICATION EQUIP	296,274.12
837100	MTCE-OTHER EQUIP	92,216.80
850100	OPR SUPV AND ENGR	7,351.98
851100	SYS CTRL/DSPTCH-GAS	258,359.83
856100	MAINS EXPENSES	340,285.62
860100	RENTS-GAS TRANS	5,954.37
863100	MTCE-GAS MAINS-TRANS	622,420.14
871100	DISTR LOAD DISPATCH	354,548.31
874001	OTHER MAINS/SERV EXP	620,115.62
874002	LEAK SUR-DIST MN/SVC	528,293.05
874005	CHEK STOP BOX ACCESS	1,707,798.13
874006	PATROLLING MAINS	273,828.63
874007	CHEK/GREASE VALVES	158,858.49
874008	OPR-ODOR EQ	128,973.75
875100	MEAS/REG STA-GENERAL	629,659.38
876100	MEAS/REG STA-INDUSTRIAL	316,885.78
877100	MEAS/REG STA-CITY GATE	161,563.13
878100	METER/REG EXPENSE	18,920.67
879100	CUST INSTALL EXPENSE	221,769.67
880100	OTH GAS DISTR EXPENSE	3,086,006.93
880900	OTH GAS DISTR EXPENSE - INDIRECT	110,560.14
881100	RENTS-GAS DISTR	9,659.25
886100	MTCE-GAS DIST STRUCT	536,206.08
887100	MTCE-GAS MAINS-DISTR	6,326,382.12
889100	MTCE-M/R STA EQ-GENL	64,371.49
890100	MTCE-M/R STA EQ-INDL	98,085.88
891100	MTCE-M/R ST EQ-CITY GATE	264,762.10
892100	MTCE-OTH SERVICES	2,195,216.31
894100	MTCE-OTHER EQUIP	255,306.51
901001	SUPV-CUST ACCTS	890,309.62
901900	SUPV-CUST ACCTS - INDIRECT	307,023.31
902001	METER READ-SERV AREA	3,831,214.18
902002	METER READ-CLER/OTH	18,081.34
902900	METER READ-SERV AREA - INDIRECT	171.04
903001	AUDIT CUST ACCTS	572,531.15
903002	BILL SPECIAL ACCTS	30,785.42
903003	PROCESS METER ORDERS	1,683.10
903006	CUST BILL/ACCTG	147,472.46
903007	PROCESS PAYMENTS	506,988.18
903008	INVEST THEFT OF SVC	204,848.38
903012	PROC CUST CNTRT/ORDR	114,482.82
903013	HANDLE CREDIT PROBS	431.74
903022	COLL OFF-LINE BILLS	443,986.64
903023	PROC BANKRUPT CLAIMS	92,176.98
903025	MTCE-ASST PROGRAMS	108,555.36
903030	PROC CUST REQUESTS	1,822,151.48
903031	PROC CUST PAYMENTS	117,750.06

**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - TOTAL COMPANY  
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Account	Description	Amount
903032	DELIVER BILLS-REG	1,986,132.98
903035	COLLECTING-OTHER	97,128.29
903036	CUSTOMER COMPLAINTS	10,277.81
903901	AUDIT CUST ACCTS - INDIRECT	1,294.89
903902	BILL SPECIAL ACCTS - INDIRECT	9,576.16
903906	CUST BILL/ACCTG - INDIRECT	45,899.07
903907	PROCESS PAYMENTS - INDIRECT	287,831.05
903909	PROC EXCEPTION PMTS - INDIRECT	24,607.06
903912	PROC CUST CNTRT/ORDR - INDIRECT	183,969.03
903930	PROC CUST REQUESTS - INDIRECT	1,392,728.37
903931	PROC CUST PAYMENTS - INDIRECT	262,852.57
903936	CUSTOMER COMPLAINTS - INDIRECT	193,294.67
904001	UNCOLLECTIBLE ACCTS	1,454,121.62
904002	UNCOLLECTABLE ACCTS - WHOLESALE	40,050.39
905001	MISC CUST SERV EXP	343,759.02
905002	MISC CUST BILL/ACCTG	2,866.25
905003	MISC COLLECTING EXP	80,009.48
905900	MISC CUST SERV EXP - INDIRECT	37.51
907001	SUPV-CUST SER/INFO	85,039.10
907900	SUPV-CUST SER/INFO - INDIRECT	125,071.56
908001	CUST MKTG/ASSIST	5,018.70
908005	DSM CONSERVATION PROG	5,782,449.53
908009	MISC MARKETING EXP	247.50
908901	CUST MKTG/ASSIST - INDIRECT	189,292.58
908902	RES CONS/ENG ED PROG - INDIRECT	210,575.00
908909	MISC MARKETING EXP - INDIRECT	104,652.76
909004	MISC CUST COM-SER/IN	499,632.35
909005	MEDIA RELATIONS	(16,728.75)
909013	SAFETY PROGRAMS	26,036.58
910001	MISC CUST SER/INFO	760,922.33
910900	MISC CUST SER/INFO - INDIRECT	228,223.57
913002	EXHIB/DEMO-SALES	872.93
913012	OTH ADVER-SALES	86,184.37
920001	OFFICERS' SALARIES	69,834.77
920100	OTHER GENERAL AND ADMIN SALARIES	2,997,084.93
920900	OTHER GENERAL AND ADMIN SALARIES - INDIRECT	13,040,982.10
920901	OFFICERS SALARIES- INDIRECT	657,788.45
921001	EXP-OFFICERS/EXEC	29,821.53
921002	EXP-GEN OFFICE EMPL	232,858.17
921003	GEN OFFICE SUPPL/EXP	2,535,517.32
921004	OPR-GEN OFFICE BLDG	838,109.10
921901	EXP-OFFICERS/EXEC-INDIRECT	28,856.97
921902	INDIRECT EMPLOYEE OFFICE EXPENSE ALLOCATION	962,647.74
921903	GEN OFFICE SUPPL/EXP - INDIRECT	3,687,971.09
922001	A/G SAL TRANSFER-CR	(996,028.94)
922002	OFF SUPP/EXP TRAN-CR	(525,130.28)
922003	TRIMBLE CTY TRAN-CR	(718,308.31)
923100	OUTSIDE SERVICES	3,107,120.82
923101	OUTSIDE SERVICES - AUDIT FEES - PWC	386,357.61



**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - TOTAL COMPANY  
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Account	Description	Amount
923103	OUTSIDE SERVICES - NON-AUDIT SERVICES - PWC	3,760.00
923302	OUTSIDE SERVICES - TAX SERVICES - OTHER	11,255.04
923303	OUTSIDE SERVICES - NON-AUDIT SERVICES - OTHER	19,460.00
923900	OUTSIDE SERVICES - INDIRECT	2,950,139.60
924100	PROPERTY INSURANCE	3,335,254.86
925001	PUBLIC LIABILITY	2,002,863.06
925002	WORKERS' COMP INS - O&M	353,557.60
925003	AUTO LIABILITY	53,353.96
925004	SAFETY AND INDUSTRIAL HEALTH	35,391.11
925012	WORKERS' COMP INS-A&G	(5,779.01)
925022	WORKERS' COMP INS-ELECTRIC COS	16,026.84
925023	WORKERS' COMP INS-GAS COS	5,059.87
925025	WORKERS COMP - COAL RESALE	94.32
925026	WORKERS COMP - SELLING EXP	17,498.83
925027	WORKERS COMP - SELLING - INDIRECT	428.09
925100	OTHER INJURIES AND DAMAGES	46,909.48
925902	WORKERS' COMP INS - INDIRECT - O&M	1,057.07
925904	SAFETY & INDUSTRIAL HEALTH - INDIRECT	58,381.79
925912	WORKERS' COMP INS INDIRECT-A&G	3,473.28
925922	WORKERS' COMP INS-INDIRECT-ELECTRIC COS	68.12
926001	TUITION REFUND PLAN	125,893.61
926002	LIFE INS-EXP - O&M	224,630.06
926003	MEDICAL INS-EXP - O&M	4,632,515.40
926004	DENTAL INS-EXP - O&M	346,979.93
926005	LONG TERM DISABILITY - O&M	265,330.20
926012	LIFE INS EXP - A&G	31,247.31
926013	MEDICAL INS EXP - A&G	388,602.75
926014	DENTAL INS EXP - A&G	37,258.72
926015	LONG TERM DISABILITY - A&G	30,389.22
926019	OTHER BENEFITS AND ADMINISTRATIVE FEES (BURDEN)	(8,258.60)
926022	LIFE INS EXP - ELECTRIC COS	13,054.22
926023	MEDICAL INS EXP - ELECTRIC COS	262,964.32
926024	DENTAL INS EXP - ELECTRIC COS	19,731.85
926025	LONG TERM DISABILITY - ELECTRIC COS	15,417.43
926032	LIFE INS EXP - GAS COS	3,038.07
926033	MEDICAL INS EXP - GAS COS	63,357.85
926034	DENTAL INS EXP - GAS COS	4,755.16
926035	LONG TERM DISABILITY - GAS COS	3,592.79
926100	EMPLOYEE BENEFITS - NON-BURDEN	55,792.72
926101	PENSION-EXP - O&M	8,256,986.89
926102	401(K) - O&M	1,634,112.20
926105	FAS112-POST EMP BENE - O&M	(53,026.29)
926106	POST RETIRE BENEFITS - O&M	2,260,515.74
926110	EMPLOYEE WELFARE	70,089.29
926116	RETIREMENT INCOME ACCT EXP-O&M	59,265.39
926117	PENSION INTEREST EXP - OM	(5,457,351.59)
926118	FASB 106 INTEREST EXP - OM	3,377,294.60
926121	PENSION EXP - A&G	872,282.25
926122	401(K) A&G	151,657.74

**LOUISVILLE GAS AND ELECTRIC COMPANY  
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Account	Description	Amount
926123	FAS 112 POST EMP BENE - A&G	(25,386.84)
926124	POST RETIRE BENEFITS A&G	(946.29)
926126	RETIREMENT INCOME ACCOUNT EXP - AG	19,653.56
926127	PENSION INTEREST EXP - AG	(44,371.40)
926128	FASB 106 INTEREST EXP - AG	78,047.52
926131	PENSION EXP - ELECTRIC COS	472,268.09
926132	401(K) - ELECTRIC COS	93,614.87
926133	FAS112-POST EMP BENE - ELECTRIC COS	(5,726.89)
926134	POST RETIRE BENEFITS - ELECTRIC COS	123,006.97
926136	RETIREMENT INCOME ACCOUNT EXP - ELECT COS	3,272.69
926137	PENSION INTEREST EXP - ELECT COS	(287,420.80)
926138	FASB 106 INTEREST EXP - ELECT COS	179,518.07
926141	PENSION EXP - GAS COS	113,676.41
926142	401(K) GAS COS	22,272.88
926143	FAS112-POST EMP BENE - GAS COS	(474.56)
926144	POST RETIRE BENEFITS - GAS COS	32,057.24
926146	RETIREMENT INCOME ACCOUNT EXP - GAS COS	734.25
926147	PENSION INTEREST EXP - GAS COS	(79,607.96)
926148	FASB 106 INTEREST EXP - GAS COS	48,778.83
926161	PENSIONS - COAL RESALE	3,354.62
926162	401K - COAL RESALE	661.91
926163	FASB 112 - COAL RESALE	(105.25)
926164	FASB 106 - COAL RESALE	672.70
926166	RETIREMENT INCOME - COAL RESALE	26.50
926167	PENSION INTEREST EXPENSE - COAL RESALE	(1,223.59)
926168	FASB 106 INTEREST EXPENSE - COAL RESALE	826.56
926169	DENTAL INSURANCE - COAL RESALE	134.13
926170	GROUP LIFE INSURANCE - COAL RESALE	105.74
926171	LONG TERM DISABILITY - COAL RESALE	119.94
926172	MEDICAL INSURANCE - COAL RESALE	1,800.23
926181	PENSIONS - SELLING EXP	782,796.04
926182	401K - SELLING EXP	158,107.74
926183	FASB 112 - SELLING EXP	(21,629.42)
926184	FASB 106 - SELLING EXP	151,727.39
926186	RETIREMENT INCOME - SELLING EXP	7,662.50
926187	PENSION INTEREST EXPENSE - SELLING EXP	(258,085.52)
926188	FASB 106 INTEREST EXPENSE - SELLING EXP	179,564.69
926189	DENTAL INSURANCE - SELLING EXP	32,444.61
926190	GROUP LIFE INSURANCE - SELLING EXP	24,812.55
926191	LONG TERM DISABILITY - SELLING EXP	27,953.96
926192	MEDICAL INSURANCE - SELLING EXP	425,830.00
926901	TUITION REFUND PLAN - INDIRECT	146,591.69
926902	LIFE INS-EXP - INDIRECT O&M	20,364.18
926903	MEDICAL INS-EXP - INDIRECT O&M	328,824.81
926904	DENTAL INS-EXP - INDIRECT - O&M	20,686.43
926905	LONG TERM DISABILITY INDIRECT - O&M	23,705.27
926911	PENSION-EXP - INDIRECT - O&M	594,156.12
926912	401(K) - INDIRECT - O&M	130,108.08
926915	FAS112-POST EMP BENE - INDIRECT - O&M	(32,509.31)

**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - TOTAL COMPANY  
FOR THE PERIOD MAY 1, 2007 - APRIL 30, 2008**

Account	Description	Amount
926916	POST RETIRE BENEFITS - INDIRECT - O&M	63,038.18
926917	PENSION INTEREST EXP - INDIRECT - OM	21,803.92
926918	FASB 106 INTEREST EXP - INDIRECT - OM	26,816.10
926919	OTHER BENEFITS AND ADMINISTRATIVE FEES - INDIRECT (BURDEN)	3,897.65
926920	PENSION INTEREST EXP - INDIRECT - AG	70,204.59
926921	FASB 106 INTEREST EXP - INDIRECT - AG	63,093.54
926922	LIFE INS EXP INDIRECT A&G	65,579.64
926923	MEDICAL INS EXP INDIRECT - A&G	1,054,900.76
926924	DENTAL IS EXP INDIRECT A&G	66,513.77
926925	LT DISABILITY INDIRECT A&G	75,928.55
926926	PENSION EXP - INDIRECT A&G	1,908,419.64
926927	401(K) INDIRECT A&G	419,526.10
926929	FAS112 POST EMP BENE - INDIRECT A&G	(102,288.73)
926930	POST RETIRE BENEFITS - INDIRECT A&G	202,731.44
926932	LIFE INS EXP INDIRECT - ELECTRIC COS	1,368.53
926933	MEDICAL INS EXP - INDIRECT ELECTRIC COS	22,053.26
926934	DENTAL INS EXP - INDIRECT ELECTRIC COS	1,382.27
926935	LONG TERM DISABILITY INDIRECT ELECTRIC COS	1,593.82
926936	PENSION EXP INDIRECT ELECTRIC COS	39,837.68
926937	401K INDIRECT ELECTRIC COS	8,716.51
926939	FAS112 POST EMP BENE - INDIRECT ELECTRIC COS	(2,277.06)
926940	POST RETIRE BENEFITS INDIRECT ELECTRIC COS	4,234.45
926941	PENSION INTEREST EXP - INDIRECT - ELECT COS	1,458.62
926942	FASB 106 INTEREST EXP - INDIRECT - ELECT COS	1,318.23
926982	401K - SELLING - INDIRECT	51,184.12
926983	DENTAL INSURANCE - SELLING - INDIRECT	8,044.56
926984	FASB 106 - SELLING - INDIRECT	24,632.05
926985	FASB 112 - SELLING - INDIRECT	(11,764.34)
926986	GROUP LIFE INSURANCE - SELLING - INDIRECT	7,989.82
926987	LONG TERM DISABILITY - SELLING - INDIRECT	9,264.31
926988	MEDICAL INSURANCE - SELLING - INDIRECT	128,026.36
926989	PENSIONS - SELLING - INDIRECT	230,568.23
926990	RETIREMENT INCOME - SELLING - INDIRECT	10,560.37
926991	PENSION INTEREST EXPENSE - SELLING - INDIRECT	8,644.44
926992	FASB 106 INTEREST EXPENSE - SELLING - INDIRECT	7,677.23
927001	ELEC SUPPL W/O CH-DR	26,015.85
927003	CITY OF LOU GAS FRAN	518,055.24
928002	REG UPKEEP ASSESSMTS	988,329.77
928003	AMORTIZATION OF RATE CASE EXPENSES	190,321.48
928004	AMORTIZATION OF ESM AUDIT EXPENSES	31,959.00
929001	FRANCHISE REQMTS-CR	(26,015.85)
929002	ELEC USED-ELEC DEPT	(6,779.04)
929003	GAS USED-GAS DEPT	(899,874.74)
930101	GEN PUBLIC INFO EXP	291,617.47
930191	GEN PUBLIC INFO EXP - INDIRECT	10,572.64
930201	MISC CORPORATE EXP	110.70
930207	OTHER MISC GEN EXP	200,749.35
930209	CLOSED 03/08 - NONDEDUCTIBLE PENALTIES	7,171.51
930217	AMORTIZED MGP EXPENSE	81,305.76

**LOUISVILLE GAS AND ELECTRIC COMPANY  
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS - TOTAL COMPANY  
FOR THE PERIOD MAY 1, 2007 - APRIL 30, 2008**

<b>Account</b>	<b>Description</b>	<b>Amount</b>
930250	BROKER FEES	(158,232.15)
930251	AMORTIZATION OF RATE CASE EXP.	(126,872.00)
930252	AMORTIZATION OF ESM AUDIT EXP.	(21,312.00)
930902	ASSOCIATION DUES - INDIRECT	387,602.77
930903	RESEARCH WORK - INDIRECT	19,419.62
930904	RESEARCH AND DEVELOPMENT EXPENSES	643,193.50
930907	OTHER MISC GEN EXP - INDIRECT	14,559.26
931004	RENTS-CORPORATE HQ	1,595,267.22
935101	MTCE-GEN PLANT	332,349.23
935201	MTCE-GEN OFF FUR/EQ	7,028.43
935203	SOFTWARE MTCE AGREEMENTS	8,393.89
935391	MTCE-COMMUNICATION EQ - INDIRECT	1,467,655.11
935401	MTCE-OTH GEN EQ	698,384.89
935488	MTCE-OTH GEN EQ - INDIRECT	4,109,414.12
	<b>Total</b>	<b>(108,257,570.22)</b>



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff  
Dated July 16, 2008**

**Question No. 14**

**Responding Witness: Shannon L. Charnas**

- Q-14. Provide the balance in each current asset and each current liability account and subaccount included in LG&E's chart of accounts by months for the test year. In addition, show total current assets, total current liabilities, and the net current position by months, annually, and the 13-month average for the test year. Provide a reconciliation of current assets, current liabilities, and net current position provided in response to the above with the current assets and current liabilities as shown on the balance sheet for each month of the test year. If any amounts were allocated, provide a calculation of the factor used to allocate each amount.
- A-14. See attached. The attached current assets and liabilities reflect total company, combined electric and gas. Because the current assets, current liabilities, and net current position attached agree to the Company's balance sheet, no reconciliation is needed.

The April and May 2007 columns of this response reflect a reclassification from the April and May 2007 comparative balance sheets originally filed with the Commission in May and June 2007 related to account 128002 – Other Special Funds. This account was reclassified from “Current and Accrued Assets” to “Investments – At Cost” as of June 2007. The comparative balance sheets filed with the Commission for April and May 2008 reflect the reclassified balances in the “Last Year” column.

Louisville Gas & Electric Company  
Month Balances - Current Assets  
13 Months Ended April 30, 2008

Account	APR-2007	MAY-2007	JUN-2007	JUL-2007	AUG-2007	SEP-2007	OCT-2007	NOV-2007	DEC-2007	JAN-2008	FEB-2008	MAR-2008	APR-2008	Total	13 Month Average
131005	5,290,714.41	3,264,746.36	4,161,751.63	3,260,739.57	324,232.52	12,757.82	11,643.75	15,077.30	18,809.42	13,226.35	15,841.83	10,997.29	14,134.71	16,414,672.96	1,262,667.15
131006	11,707.85	11,703.80	11,699.45	11,695.39	11,695.39	11,695.39	11,686.97	11,682.90	11,678.54	11,670.09	11,665.91	11,641.70	11,636.91	151,839.36	11,678.95
131007	172,412.20	165,838.29	19,484.90	22,817.97	22,817.97	22,817.97	22,817.97	22,817.97	22,817.97	22,817.97	22,817.97	22,817.97	22,817.97	603,915.09	46,455.01
131013	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	130,000.00	10,000.00
131015	530,599.25	588,348.63	62,032.88	77,058.85	77,058.85	77,058.85	77,058.85	77,058.85	77,058.85	77,058.85	77,058.85	77,058.85	77,058.85	1,951,569.26	150,120.71
131033	1,242,359.57	968,644.53	960,562.97	1,202,586.91	2,162,065.89	2,608,478.44	2,459,857.49	3,168,182.21	4,163,284.19	2,626,898.24	2,922,042.29	2,543,212.21	1,360,972.79	28,389,147.73	2,183,780.59
131034	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	1,300.00	100.00
131090	-	-	-	-	36,942.05	65,064.23	29,367.89	99,491.72	8,957.48	9,653.93	1,411.17	(5,166.52)	(5,257.21)	240,464.74	16,497.29
131092	(29,535,113.42)	(33,623,290.86)	(22,276,947.70)	(25,292,742.51)	(20,008,537.86)	(21,165,933.41)	(25,724,244.67)	(25,816,810.10)	(62,815,984.55)	(23,202,790.63)	(19,051,203.94)	(60,678,028.68)	(25,539,801.01)	(414,731,429.34)	(31,902,417.64)
134006	29,535,113.42	33,623,290.86	22,276,947.70	25,292,742.51	20,706,257.66	21,165,933.41	25,724,244.67	25,816,810.10	62,815,984.55	32,153,086.21	23,991,114.69	81,072,932.72	25,539,801.01	429,714,259.51	33,054,943.04
134009	161.91	-	-	-	-	-	-	-	-	-	-	-	-	161.91	12.45
134010	10,864,056.81	10,911,774.98	-	-	-	-	-	-	-	-	-	-	-	21,775,831.79	1,675,063.98
134011	11,714,630.00	12,824,400.51	-	-	-	-	-	-	-	-	-	-	-	24,539,030.51	1,887,617.73
134012	-	-	753,695.74	974,186.65	20,015.10	1,195,192.73	1,219,155.66	599,714.04	6,748,440.82	5,831,192.09	2,043,048.40	1,543,666.79	1,538,604.93	17,704,953.03	1,361,919.46
135001	21,551.30	21,280.00	21,280.00	21,280.00	21,280.00	21,280.00	21,280.00	21,280.00	171,532.43	815,763.79	310,589.73	198.89	58.14	6,050,102.90	466,161.76
136005	34,756.19	34,905.51	35,050.76	35,201.68	35,352.45	35,497.16	35,642.67	35,779.47	35,916.51	36,045.74	36,147.56	36,237.89	36,310.25	462,843.84	35,603.37
142001	73,361,057.56	64,305,134.59	73,762,176.37	75,742,180.10	78,276,907.94	90,099,826.77	64,934,202.28	68,499,791.95	87,821,416.07	116,353,750.87	116,535,027.68	101,914,121.97	84,948,838.51	1,096,554,432.66	84,350,340.97
142003	1,753,700.03	2,149,143.47	457,106.76	551,347.10	82,343.75	610,322.90	950,614.92	(1,470,328.58)	1,110,240.26	3,379,874.55	1,266,588.88	2,427,628.89	15,127,432.31	1,653,648.64	1,163,648.64
142004	257,800.73	235,340.67	200,022.19	216,090.53	236,841.47	338,111.65	184,545.93	164,616.40	208,069.76	251,431.36	259,651.50	217,869.21	31,026.82	3,081,418.22	237,032.17
142008	2,688,241.30	3,108,413.44	3,892,974.59	4,888,293.68	2,573,954.78	2,678,504.19	5,720,477.43	5,557,019.28	7,809,239.11	5,391,419.27	2,653,589.01	6,416,575.17	4,259,741.37	57,638,442.62	4,433,726.36
143001	-	1.41	1.41	-	600.00	600.00	-	-	-	9.96	-	-	-	300.00	116.37
143003	2,255,387.20	1,964,565.08	2,120,809.85	3,224,198.52	2,114,471.93	3,346,031.98	3,574,163.75	3,343,715.33	3,232,631.25	2,214,615.03	2,415,947.30	2,611,506.08	2,635,898.79	35,033,942.09	2,694,918.62
143004	2,321,473.19	2,034,673.07	2,206,858.39	3,373,641.56	2,194,387.27	3,505,626.58	3,755,604.60	3,504,455.49	3,370,114.93	2,282,113.07	2,514,955.14	2,717,887.72	2,738,859.06	36,520,650.07	2,809,280.72
143006	2,272,289.35	1,787,046.90	2,028,163.77	2,792,370.11	4,261,766.76	3,556,491.19	2,340,569.19	6,236,504.71	17,800,406.65	11,615,404.37	5,749,886.56	12,427,313.29	9,483,367.85	82,351,580.70	6,334,736.98
143007	75,386.34	75,268.08	92,788.60	73,803.80	107,960.65	74,227.65	73,668.00	73,731.85	156,454.30	150,030.18	220,140.82	156,061.67	66,987.21	1,396,509.15	107,423.78
143008	127,787.79	119,351.27	111,538.69	104,566.18	103,971.68	100,294.49	94,419.70	96,958.19	104,772.29	106,026.83	98,366.43	98,445.79	93,396.74	1,060,896.07	104,684.31
143009	6,518.57	6,518.57	6,518.57	6,518.57	6,518.57	6,518.57	6,518.57	6,518.57	6,518.57	6,518.57	6,518.57	6,518.57	6,518.57	84,741.41	6,518.57
143012	114,413.00	114,413.00	360,931.41	360,931.41	370,256.29	370,256.29	370,256.29	370,256.29	1,213,823.35	1,217,598.65	1,288,337.35	1,304,850.43	7,826,580.05	602,044.62	1,163,648.64
143017	704,537.31	726,902.93	718,874.92	585,215.25	715,872.81	782,331.82	839,679.53	847,061.59	713,019.29	687,478.82	617,590.94	658,881.32	632,792.98	9,230,239.51	710,018.42
143018	-	-	-	-	-	-	-	1,038,234.00	-	1,038,234.00	-	-	-	4,152,936.00	319,456.62
143019	2,427,524.96	3,024,737.11	3,040,438.57	3,040,438.57	3,016,535.57	3,095,494.57	3,095,494.57	1,860,522.77	1,860,522.77	1,860,522.77	1,860,522.77	-	-	28,182,755.00	2,167,904.23
143021	-	-	-	-	-	-	-	-	-	5.00	-	-	0.01	5.01	0.39
143022	10,928.38	18,517.85	18,897.43	46,355.25	65,425.47	67,845.55	71,550.04	71,936.30	70,946.62	72,953.17	76,832.37	109,601.69	56,517.79	758,305.91	58,331.22
143023	2,016.25	447.50	628.75	810.00	1,160.00	810.00	810.00	460.00	110.00	460.00	110.00	-	-	8,392.50	645.58
143024	160.75	160.75	160.75	-	-	-	-	-	85,754.16	894.16	894.16	894.16	11,027.39	99,946.28	7,688.18
143031	-	-	-	-	-	-	-	-	-	-	-	1,038,234.00	1,038,234.00	2,076,468.00	159,728.31
143032	-	-	-	-	-	-	-	-	-	-	-	1,860,522.77	1,860,522.77	3,721,045.54	286,234.27
144001	(471,480.89)	(590,772.20)	(819,585.20)	(1,058,783.75)	(1,374,772.91)	(1,601,878.75)	(1,837,671.67)	(1,975,728.88)	-	(77,687.69)	(333,635.38)	(394,483.40)	(475,465.59)	(11,011,946.31)	(847,072.79)
144002	1,396,929.41	1,698,506.59	2,078,814.56	2,490,044.33	3,002,871.31	3,418,751.02	3,856,901.24	4,232,668.36	-	316,051.38	828,453.24	1,095,544.12	1,341,853.90	25,757,389.46	1,981,337.65
144003	(925,448.52)	(1,107,734.39)	(1,259,229.36)	(1,431,260.58)	(1,628,098.40)	(1,816,872.27)	(2,019,229.57)	(2,256,939.48)	-	(238,363.69)	(494,817.86)	(701,060.72)	(866,368.31)	(14,745,444.15)	(1,134,264.86)
144004	(1,505,116.00)	(1,284,391.00)	(1,131,261.00)	(969,853.00)	(946,931.00)	(860,831.00)	(767,962.00)	(678,087.00)	(671,396.00)	(712,978.00)	(856,425.00)	(920,496.00)	(838,182.00)	(12,143,909.00)	(934,146.85)
144006	(1,011,549.00)	(1,011,549.00)	(589,623.00)	(589,623.00)	(589,623.00)	(1,116,766.00)	(1,116,766.00)	(1,116,766.00)	(1,081,869.00)	(1,081,869.00)	(1,081,869.00)	(1,093,042.00)	(1,093,042.00)	(12,573,956.00)	(967,227.38)
144009	-	-	-	-	-	-	-	-	(37,205.51)	(35,866.12)	(21,905.77)	(10,175.05)	(4,167.53)	(109,319.98)	(8,409.23)
146024	-	-	-	-	-	-	62.25	470.64	-	-	-	-	-	532.89	40.99
146100	15,587,280.06	12,397,174.53	5,974,939.37	13,994,521.76	8,437,602.78	10,433,244.05	74,123.88	543,699.38	32,982.02	76,673.84	8,158,985.37	5,011,422.99	3,145,552.87	83,868,202.90	6,451,400.22
146200	3,778,748.52	7,080,126.33	26,370,820.33	26,240,477.50	-	-	-	-	-	-	-	-	-	63,470,172.68	4,882,320.98
151010	34,968.36	39,755.96	38,937.99	35,899.10	28,247.74	31,558.10	34,476.73	117,306.98	84,717.20	81,320.19	110,195.90	120,653.60	154,731.86	912,769.71	702,215.03
151020	40,267,809.76	44,540,350.74	43,228,584.00	35,135,801.28	31,602,622.97	35,116,696.56	40,580,430.29	40,013,214.48	41,203,735.09	35,826,093.69	32,465,674.67	30,709,190.11	34,377,491.93	485,067,695.57	37,312,899.66
151023	7,008,920.45	3,333,104.85	2,470,884.93	4,013,282.63	4,163,567.94	5,196,860.38	1,911,022.58	3,515,717.94	2,609,523.60	3,220,765.23	2,564,329.98	2,950,512.90	3,730,354.60	4,688,848.01	3,591,449.85
151030	388,880.49	388,880.49	328,300.38	300,416.29	258,750.81	361,367.28	293,062.75	336,039.54	535,965.01	516,607.08	509,994.96	394,233.80	382,816.36	4,966,315.24	384,255.02
151060	94,113.31	90,476.29	79,942.91	71,425.72	104,821.06	99,617.96	78,545.00	58,006.42	108,602.73	104,987.28	184,104.29	181,007.08			

Louisville Gas & Electric Company  
 Month Balances - Current Assets  
 13 Months Ended April 30, 2008

	APR-2007	MAY-2007	JUN-2007	JUL-2007	AUG-2007	SEP-2007	OCT-2007	NOV-2007	DEC-2007	JAN-2008	FEB-2008	MAR-2008	APR-2008	Total	13 Month Average
165013	293,333.36	280,000.03	280,000.03	280,000.03	280,000.03	280,000.03	280,000.03	280,000.03	280,000.03	280,000.03	280,000.03	280,000.03	280,000.03	3,653,333.72	281,025.67
165018	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	1,170,000.00	90,000.00
165020	44,034.99	40,031.80	36,028.62	32,025.44	28,022.26	24,019.08	20,015.90	16,012.72	12,009.54	8,006.36	4,003.18	46,859.34	42,954.40	354,023.63	27,232.59
165100	680,932.94	482,576.47	621,698.83	423,342.36	224,985.69	1,270,939.42	1,546,192.95	1,346,576.48	1,433,064.00	1,471,661.17	1,301,285.04	1,090,226.77	864,557.21	12,758,039.53	981,387.66
171001	44,817.56	2,102.42	1,051.34	1,651.76	2,278.46	-	782.18	686.24	7,716.41	51,595.73	43,732.39	34,088.18	52,155.10	203,329.43	34,306.71
171003	28,150.00	-	28,150.00	-	-	28,150.00	-	-	168,900.00	-	-	-	39,410.00	292,760.00	22,520.00
172001	481,222.56	374,780.23	741,710.67	411,800.84	374,961.34	409,914.06	408,684.20	373,394.69	435,308.69	438,653.56	451,153.07	438,815.66	415,107.51	5,755,507.08	442,731.31
173001	32,899,000.00	37,608,000.00	40,668,000.00	41,520,000.00	49,119,000.00	37,091,000.00	37,402,000.00	50,885,000.00	64,669,000.00	68,666,000.00	58,731,000.00	46,882,000.00	34,887,000.00	601,027,000.00	46,232,846.15
174001	2,435.04	2,725.04	2,746.90	3,834.01	3,834.01	3,834.01	3,834.01	3,834.01	3,834.01	3,834.01	-	-	-	34,745.05	2,672.70
175001	1,981,174.74	1,378,326.37	194,682.72	402,038.27	1,530,559.12	528,818.92	176,968.71	619,999.45	537,978.71	313,769.41	12,813.18	-	-	7,677,129.60	590,548.43
<b>Total</b>	<b>272,716,431.20</b>	<b>264,629,799.66</b>	<b>275,188,530.50</b>	<b>304,098,132.14</b>	<b>294,486,593.43</b>	<b>318,748,778.69</b>	<b>306,976,525.24</b>	<b>324,846,602.16</b>	<b>364,614,724.39</b>	<b>368,058,942.06</b>	<b>324,298,255.49</b>	<b>284,838,990.67</b>	<b>244,175,502.79</b>	<b>3,947,677,808.62</b>	<b>303,667,523.74</b>



**Louisville Gas & Electric Company**  
**Month Balances - Current Liabilities**  
**13 Months Ended April 30, 2008**

	APR-2007	MAY-2007	JUN-2007	JUL-2007	AUG-2007	SEP-2007	OCT-2007	NOV-2007	DEC-2007	JAN-2008	FEB-2008	MAR-2008	APR-2008	Total	13 Month Average
232001	(54,815,473.85)	(40,220,585.43)	(52,357,056.14)	(46,948,902.97)	(58,729,280.64)	(57,354,310.14)	(51,573,456.86)	(47,783,964.49)	(63,798,743.52)	(75,239,867.16)	(79,556,447.24)	(74,784,312.07)	(61,154,917.37)	(764,317,317.88)	(58,793,639.84)
232002	(1,545,168.01)	(2,130,313.51)	(2,554,640.54)	(3,040,199.42)	(1,458,301.47)	(1,721,055.03)	(1,946,011.21)	(2,708,458.44)	(3,001,064.47)	(3,555,709.87)	(1,376,821.12)	(2,083,981.17)	(2,070,438.24)	(29,192,162.50)	(2,245,550.96)
232004	(343,820.86)	(345,156.70)	(352,533.97)	(353,869.81)	-	-	-	-	-	-	-	-	-	(1,395,381.34)	(107,337.03)
232008	(10,080.68)	(11,542.12)	(8,142.32)	1,776.00	1,776.00	-	(3,559.32)	(3,710.00)	(204,949.83)	-	-	-	-	(24,286.30)	(262,718.57)
232009	(663,293.43)	(685,746.79)	(703,803.57)	(676,559.03)	(667,850.79)	(750,783.96)	(767,293.95)	(726,332.88)	(599,852.42)	(643,419.88)	(806,056.18)	(717,790.11)	(754,202.78)	(9,162,985.77)	(704,845.06)
232010	(2,220,927.34)	(2,121,074.31)	(2,236,138.01)	(2,079,604.74)	(1,997,466.11)	(2,102,478.05)	(2,042,461.34)	(2,221,474.55)	(2,113,236.07)	(2,756,343.29)	(1,975,333.60)	(2,202,309.46)	(1,935,317.90)	(28,004,164.87)	(2,154,166.53)
232011	(662,505.25)	(694,548.34)	(780,574.81)	(146,334.73)	(399,785.62)	52,541.25	(131,242.65)	(130,510.87)	(103,063.39)	(98,691.43)	(162,656.73)	(148,314.54)	(149,087.15)	(3,574,774.26)	(274,982.64)
232014	800.95	800.95	-	-	-	279.14	279.14	279.14	279.14	279.14	279.14	279.14	279.14	3,276.74	252.06
232015	(20,752,755.04)	(17,969,587.64)	(14,345,588.67)	(14,930,464.92)	(18,637,924.20)	(19,282,377.73)	(13,492,504.36)	(15,283,971.22)	(25,844,529.02)	(15,362,191.85)	(14,115,739.34)	(13,805,837.79)	(19,129,941.61)	(222,953,413.40)	(17,150,262.57)
232100	(8,181,249.29)	(6,387,544.88)	(5,638,864.90)	(6,524,566.21)	(8,154,763.45)	(6,964,494.06)	(8,792,579.90)	(7,160,756.42)	(13,801,878.02)	(5,937,984.03)	(9,918,997.44)	(11,531,673.08)	(7,574,583.53)	(106,569,935.21)	(8,197,687.32)
232202	-	-	-	-	-	-	-	-	-	84.00	-	-	-	84.00	6.46
232203	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	-	-	-	-	-	-	-	(0.18)	(0.01)
232205	-	-	-	-	-	-	-	-	-	20,350.83	-	(72.50)	(72.50)	20,205.83	1,554.29
232206	-	-	-	-	-	-	-	-	-	5,698.91	-	-	-	5,698.91	438.38
232207	(6,256.50)	(6,554.00)	(6,551.50)	(6,536.50)	(6,534.00)	(6,431.50)	(6,504.00)	(6,201.50)	(6,249.00)	(6,346.50)	(6,201.50)	-	-	(70,366.50)	(5,412.81)
232211	(63,988.36)	-	-	-	-	-	-	-	(5,665,180.85)	(5,665,180.85)	(5,665,180.85)	-	-	(17,059,530.91)	(1,312,271.61)
232214	-	-	(742.33)	-	-	-	-	-	(198.47)	-	-	-	-	(940.80)	(72.37)
232216	(2,227.59)	(3,885.10)	(3,295.97)	(1,980.14)	(3,553.31)	(271.51)	(71.50)	(220.68)	(349.19)	-	(324.65)	-	-	(16,409.31)	(1,262.25)
232220	-	-	(80.00)	-	-	-	-	-	-	174,379.00	-	20.00	-	174,319.00	13,409.15
232223	-	-	(321.40)	-	-	-	-	-	-	5,738.03	-	-	-	8,970.50	690.04
232229	-	-	-	-	-	-	-	-	-	-	-	(6,448.00)	(6,266.50)	(12,715.50)	(978.12)
232233	-	-	-	-	-	-	-	-	-	-	-	(1,331.57)	-	(1,331.57)	(102.43)
232234	-	-	-	-	-	-	-	-	-	-	-	(1,208.59)	(987.01)	(2,195.60)	(168.89)
232238	(12,425.66)	(16,026.00)	(16,261.44)	(18,860.09)	(18,031.20)	(17,775.13)	(22,431.04)	(17,103.80)	(20,844.69)	(22,246.12)	(19,748.25)	-	-	(201,753.42)	(15,519.49)
232239	(910.20)	(910.20)	(910.20)	(910.20)	(910.20)	(1,819.78)	(910.20)	(910.20)	(910.20)	(910.20)	(910.20)	-	-	(10,921.78)	(840.14)
232241	-	-	-	-	-	-	-	-	-	-	-	(14,831.84)	(14,988.47)	(29,820.31)	(2,293.87)
232242	-	-	-	-	-	-	-	-	-	-	-	(910.20)	(910.20)	(1,820.40)	(140.03)
233030	(21,033,000.00)	(21,033,000.00)	(87,186,000.00)	(101,592,000.00)	(82,435,000.00)	(105,533,000.00)	(111,608,000.00)	(90,115,000.00)	(78,241,200.00)	(73,151,200.00)	(46,189,200.00)	(108,086,200.00)	(158,075,200.00)	(1,084,278,000.00)	(83,406,000.00)
233100	-	(14,880,000.00)	-	-	-	-	-	-	-	-	-	-	-	(14,880,000.00)	(1,144,615.38)
234010	(1,840,466.11)	(3,437,207.78)	(5,056,778.34)	(6,112,270.04)	(5,054,011.66)	(6,650,753.32)	(1,863,294.98)	(3,497,375.53)	(5,318,150.52)	(6,597,675.51)	(5,763,450.50)	(7,584,225.49)	(3,020,800.48)	(61,793,460.22)	(4,793,573.86)
234100	(25,450,690.56)	(16,258,091.29)	(25,448,183.94)	(21,801,755.96)	(18,567,980.27)	(29,601,712.83)	(29,788,134.00)	(29,032,909.38)	(51,450,063.89)	(31,497,479.78)	(14,326,007.49)	(10,177,711.89)	(19,666,353.44)	(323,067,074.72)	(24,851,313.44)
234200	(42,719,467.28)	(40,787,186.49)	(36,385,657.54)	(32,205,724.83)	-	-	-	-	-	-	-	-	-	(152,098,036.14)	(11,699,848.93)
235001	(18,527,763.30)	(18,395,093.30)	(18,740,803.30)	(18,648,232.30)	(18,808,737.62)	(19,059,437.62)	(19,203,998.92)	(19,305,082.59)	(19,373,313.09)	(19,505,748.17)	(19,647,757.55)	(19,911,316.55)	(20,064,241.24)	(249,191,525.55)	(19,168,578.79)
236005	104.45	(3,331.76)	(6,924.51)	(9,611.37)	(477.48)	(790.84)	(172.89)	(364.06)	(21,016.80)	(21,399.51)	(24,437.78)	-	-	(88,422.55)	(6,801.73)
236006	140.56	(6,236.89)	(731.52)	(6,005.90)	(696.93)	(1,132.46)	(214.91)	(485.50)	(32,531.25)	(29,460.92)	(32,649.19)	-	-	(110,004.91)	(8,461.92)
236007	(201,640.78)	(284,747.94)	(376,132.28)	(446,931.90)	(314,829.62)	(354,735.27)	(430,037.47)	(510,567.01)	(618,958.69)	(722,144.57)	(564,856.02)	(206,376.56)	(276,464.11)	(5,308,422.22)	(408,340.17)
236010	(7,383,466.93)	(7,383,466.93)	(5,946,589.63)	(5,946,589.63)	(4,868,370.63)	(7,621,614.15)	(6,269,141.15)	(2,775,836.15)	832,671.91	832,671.91	832,671.91	-	-	(45,697,059.47)	(3,515,158.42)
236011	5,945,149.81	5,945,149.81	9,877,866.80	9,877,866.80	8,280,630.80	(3,987,466.56)	(3,987,466.56)	(3,987,466.56)	6,107,469.91	6,107,469.91	6,107,469.91	-	-	46,286,674.07	3,560,513.39
236013	-	-	-	-	-	-	-	-	-	-	-	(653,658.90)	(219,608.66)	(873,267.56)	(67,174.43)
236014	(265,294.25)	(260,265.84)	(247,217.64)	(257,645.54)	(385,186.59)	(307,411.21)	(407,537.61)	(286,585.05)	(527,167.51)	(242,297.40)	(428,665.69)	-	-	(3,615,274.33)	(278,098.03)
236021	-	-	-	-	-	35.00	-	-	-	-	-	-	-	35.00	2.69
236023	-	-	-	-	-	-	-	-	-	4,613.37	-	-	-	4,613.37	354.87
236025	(3,190,014.03)	(6,193,576.23)	0.01	(7,544,401.04)	(17,383,119.39)	0.01	(2,675,919.10)	(5,000,162.49)	(6,301,673.26)	(8,622,746.26)	-	(2,692,486.54)	(59,604,098.32)	(4,584,930.64)	(4,584,930.64)
236026	(708,891.98)	(1,280,999.07)	0.03	(1,437,028.74)	(3,311,070.34)	0.03	(509,698.83)	(952,411.84)	(1,200,318.71)	(1,642,427.85)	(0.01)	(512,854.60)	(11,555,701.91)	(888,900.15)	(888,900.15)
236028	(5,586,499.68)	(6,213,383.52)	(7,642,217.47)	(9,067,914.22)	(10,491,871.67)	(10,721,196.61)	(8,646,000.48)	(10,050,897.54)	(9,962,060.51)	(11,308,269.93)	(11,541,504.79)	-	-	(101,231,816.42)	(7,787,062.80)
236031	-	-	-	-	-	-	-	-	-	-	-	(347,352.52)	(3,061,824.03)	(3,409,176.55)	(262,244.35)
236032	-	-	-	-	-	-	-	-	-	-	-	(5,229,499.38)	5,215,764.13	(13,735.25)	(1,056.56)
236033	-	-	-	-	-	-	-	-	-	-	-	(4,533,109.48)	(5,751,718.56)	(10,284,828.04)	(791,140.62)
236105	(295.23)	(295.23)	-	-	-	-	-	-	-	-	-	-	-	(590.46)	(45.42)
236106	(383.03)	(383.03)	-	-	-	-	-	-	-	-	-	-	-	(766.06)	(58.93)
236107	(30,711.48)	(30,711.48)	-	-	-	-	-	-	-	-	-	-	-	(61,422.96)	(4,724.84)
236115	-	-	-	-	-	-	-	-	-	-	-	(32,624.11)	(333.16)	(32,957.27)	(2,535.17)
236116	-	-	-	-	-	-	-	-	-	-	-	(33,261.33)	-	(33,261.33)	(2,558.56)
237117	-	(114,698.96)	-	-	-	-	-	-	-	-	-	-	-	(114,698.96)	(8,823.00)
237118	-	(221,983.33)	-	-	-	-	-	-	-	-	-	-	-	(221,983.33)	(17,075.64)
237120	0.01	(130,235.14)	-	-	-	-	-	-	-	-	-	-	-	(130,235.13)	(10,018.09)
237125	(15,715.28)	(63,878.95)	(6,458.35)	(15,284.74)	(3,358.36)	(9,945.86)	(18,083.36)	(3,435.86)	(14,638.92)	(28,631.97)	(6,458.37)	(24,455.60)	(48,964.80)	(259,310.42)	(19,946.96)
237126	(17,844.47)	(78,173.36)	(7,333.36)	(17,355.59)	(3,813.36)	(11,293.37)	(20,533.37)	(3,911.14)	(15,644.47)	(32,511.14)	(7,582.70)	(27,768.92)	(55,598.72)	(299,363.97)	(23,028.00)
237127	(38,333.30)	(275,999.97)	(237,666.64)	(475,333.31)	(712,999.98)	(942,999.98)	(1,180,666.65)	(1,410,666.65)	(237,666.65)	(459,999.98)	(699,999.98)	(1,149,999.98)	(1,149,999.98)	(8,732,333.05)	(671,717.93)
237128	(48,159.74)	(39,062.50)	(26,041.67)	(15,416.67)	(5,416.67)	(86,666.67)	(72,916.67)	(55,902.78)	(52,777.78)	(39,062.50)	(54,687.50)	(27,343.75)	(191,406.25)	(1,548,888.33)	(114,888.33)
237129	(51,389.93)	(17,592.96)	(281,487.13)	(240,629.83)	(200,004.02)	(182,526.82)	(92,594.46)	(65,973.56)	(18,065.19)	(18,065.19)	(280,010.24)	(228,254.58)	(144,581.61)	(1,940,265.87)	(149,251.22)
237131	(7,563.96)	(2,189.20)	(5,402.84)	(1,052.50)	(4,546.80)	(6,988.60)	(2,104.99)	(4,602.92)	(7,156.99)	(3,494.29)	(4,058.43)	(4,913.63)	(1,474.07)	(55,549.22)	(4,273.02)
237161	(121,893.77)	(107,238.75)	(132,151.08)	(121,436.59)	(132,933.12)	(108,942.21)	(131,074.54)	(153,958.11)	(143,306.88)	(168,175.06)	(263,099.10)	(181,274.91)	(240,527.56)	(2,006,011.68)	(154,308.59)
237164	(1,015.64)	2,164.98	(1,085.69)	2,200.00	2,059.91	5,822.40	(1,442.04)	(12,798.57)	477.34	(10,289.33)	(42,865.91)	(36,339.40)	(48,401.33)	(141,753.28)	(10,584.92)
237165	(706.31)	2,484.98	(755.02)	2,509.33	2,411.91	5,870.40	(1,122.04)	(12,457.24)	786.67	(9,980.00)	(42,504.58)	(36,040.73)	(48,081.33)	(137,603.95)	(10,584.92)
237166	(1,995.20)	1,151.65	(2,132.80)	1,220.44	945.24</										

**Louisville Gas & Electric Company**  
**Month Balances - Current Liabilities**  
**13 Months Ended April 30, 2008**

	APR-2007	MAY-2007	JUN-2007	JUL-2007	AUG-2007	SEP-2007	OCT-2007	NOV-2007	DEC-2007	JAN-2008	FEB-2008	MAR-2008	APR-2008	Total	13 Month Average
237194	(4,444.45)	(12,500.00)	(24,333.34)	(7,888.89)	(20,833.34)	(29,166.68)	(11,333.35)	(19,722.25)	(4,111.14)	(15,111.14)	(47,111.14)	(19,759.60)	(69,180.37)	(285,495.69)	(21,961.21)
237203	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
237300	-	98,748.34	-	-	-	-	-	-	-	-	-	-	-	98,748.34	7,596.03
237301	(736,524.87)	(759,343.61)	(737,158.88)	(753,662.14)	(757,578.52)	(772,563.06)	(786,879.69)	(772,132.52)	(789,759.90)	(804,106.48)	(817,131.54)	(829,502.21)	(850,882.36)	(10,167,225.78)	(782,094.29)
237302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
238001	5,000.00	-	-	-	-	-	-	-	-	-	-	-	-	5,000.00	384.62
238006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
238200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
241001	0.18	0.18	(585.71)	0.18	0.18	0.18	-	-	(292.63)	387.08	387.08	-	-	(103.28)	(7.94)
241002	(3.58)	(3.58)	885.67	-	-	-	-	-	(121.49)	-	-	-	-	757.02	58.23
241003	-	-	4,644.92	5,279.70	-	-	-	-	(306.79)	(0.02)	(0.02)	-	-	9,617.79	739.83
241004	(9,180.06)	(8,787.17)	(9,046.44)	(9,362.43)	(13,948.97)	(9,319.80)	(9,199.20)	(9,371.05)	(9,645.45)	(9,534.47)	(15,292.98)	-	-	(112,688.02)	(8,668.31)
241005	(49,258.88)	(47,753.62)	(47,559.80)	(47,343.84)	(74,858.25)	(51,109.47)	(49,168.35)	(50,975.82)	(54,811.94)	(51,327.50)	(82,045.67)	-	-	(606,213.14)	(46,631.78)
241006	(566,141.20)	(659,520.82)	(1,003,478.69)	(845,764.88)	(869,195.39)	(818,010.88)	(510,385.39)	(627,892.78)	(1,035,177.72)	(1,241,175.90)	(1,044,788.97)	-	-	(9,221,532.62)	(709,348.66)
241007	-	-	-	-	-	-	-	-	-	-	-	3.50	3.50	7.00	0.54
241008	(22,735.33)	(21,498.56)	(21,332.77)	(21,317.49)	(34,587.02)	(23,127.92)	(23,164.30)	(23,741.70)	(25,059.00)	(22,626.37)	(37,235.10)	-	-	(276,425.56)	(21,263.50)
241009	(16,983.21)	(16,609.69)	(16,635.11)	(16,330.18)	(25,496.57)	(17,520.24)	(17,027.25)	(17,469.93)	(18,635.80)	(17,552.20)	(27,818.93)	-	-	(208,079.11)	(16,006.09)
241018	-	-	-	-	-	-	-	-	-	-	-	-	(46,878.14)	(70,909.24)	(5,454.56)
241024	(180,120.95)	(157,608.62)	(166,626.60)	(167,037.85)	(175,812.90)	(185,173.87)	(149,785.38)	(171,488.19)	(275,945.40)	(373,647.47)	(373,519.15)	-	-	(2,376,766.38)	(182,828.18)
241028	(26,554.73)	(31,304.05)	(34,134.45)	(36,482.93)	(2,308.72)	(4,381.07)	(6,627.57)	(9,735.68)	(17,820.72)	(29,453.51)	(13,467.44)	-	-	(212,270.87)	(16,328.53)
241036	-	-	-	-	-	-	-	-	-	-	-	(164,058.95)	(80,799.16)	(244,858.11)	(18,835.24)
241037	-	-	-	-	-	-	-	-	-	-	-	(0.02)	(0.02)	(0.04)	(0.00)
241038	-	-	-	-	-	-	-	-	-	-	-	(760,621.46)	(470,473.13)	(1,231,094.59)	(94,699.58)
241039	-	-	-	-	-	-	-	-	-	-	-	(327,097.39)	(231,494.64)	(558,592.03)	(42,968.62)
241054	(7,488.89)	(1,815.04)	(3,578.49)	(5,651.95)	(2,072.13)	(4,393.70)	(6,246.69)	(1,633.83)	(4,091.22)	(7,137.99)	(3,279.64)	-	-	(47,389.57)	(3,645.35)
241055	(6,937.16)	(1,329.22)	(3,003.50)	(4,914.35)	(1,934.51)	(3,713.51)	(5,098.38)	(1,872.60)	(4,407.69)	(8,089.39)	(3,040.17)	-	-	(44,340.48)	(3,410.81)
241057	-	-	-	-	-	-	-	-	-	-	-	(26,016.78)	(34,552.39)	(60,569.17)	(4,659.17)
241058	-	-	-	-	-	-	-	-	-	-	-	(6,304.68)	(8,672.40)	(14,977.08)	(1,152.08)
241059	-	-	-	-	-	-	-	-	-	-	-	(5,819.65)	(7,426.51)	(13,246.16)	(1,018.94)
242001	(2,769,180.75)	(2,910,354.79)	(2,831,285.64)	(3,058,201.70)	(2,990,569.45)	(2,581,104.20)	(3,911,870.48)	(3,239,725.19)	(3,175,300.19)	(3,007,935.22)	(3,002,809.81)	(3,474,489.85)	(3,372,073.57)	(40,324,900.84)	(3,101,915.45)
242002	(4,937,253.44)	(4,937,253.44)	(4,799,673.82)	(4,799,673.82)	(4,799,673.82)	(4,642,413.83)	(4,642,413.83)	(4,642,413.83)	(4,682,762.12)	(4,682,762.12)	(4,682,762.12)	(5,260,881.59)	(5,260,881.59)	(62,770,819.37)	(4,828,524.57)
242005	(38,808.50)	(11,733.50)	(309,558.50)	(282,483.50)	(255,408.50)	(228,333.50)	(201,258.50)	(174,183.50)	(147,108.50)	(120,033.50)	(92,958.50)	(65,883.50)	(38,808.50)	(1,966,560.50)	(151,273.88)
242017	(125,134.21)	(98,029.54)	(107,607.28)	(120,966.36)	(222,972.72)	(151,347.17)	(142,982.50)	(154,145.57)	(196,228.29)	(154,268.76)	(152,333.88)	(158,246.68)	(160,058.13)	(1,944,321.09)	(149,563.16)
242018	-	-	-	(281.25)	(783.75)	(1,440.00)	(1,768.75)	(2,688.56)	(3,627.12)	(2,951.93)	(4,554.99)	(6,287.80)	(5,890.30)	(30,274.45)	(2,328.80)
242019	-	-	-	(72.50)	(86.25)	(197.50)	(229.57)	(260.18)	(300.18)	(321.58)	(384.77)	(436.90)	(430.17)	(2,719.50)	(209.20)
242021	(2,248,334.00)	(2,248,334.00)	(2,248,334.00)	(2,248,334.00)	(2,248,334.00)	(2,248,334.00)	(2,248,334.00)	(2,248,334.00)	(3,061,339.00)	(3,061,339.00)	(3,061,339.00)	(3,061,339.00)	(3,061,339.00)	(33,293,367.00)	(2,561,028.23)
242022	(13,906.54)	(11,095.43)	(9,076.18)	(10,846.57)	(10,294.39)	(7,924.30)	(11,528.93)	(8,882.81)	(12,349.67)	(19,578.43)	(5,426.41)	(4,624.36)	(2,921.44)	(128,455.46)	(9,881.19)
242030	(2,771.99)	-	-	-	-	-	-	-	(78,652.42)	(78,652.42)	(78,652.42)	-	-	(238,729.25)	(18,363.79)
242101	(2,585,454.59)	(1,573,158.71)	(435,194.26)	(409,262.92)	(785,982.20)	(306,839.57)	(652,819.84)	(365,794.80)	(152,956.06)	(695,938.82)	(6,473.45)	0.03	0.03	(7,969,875.16)	(613,067.32)
244001	-	-	(388,302.00)	(485,798.37)	(478,848.37)	(464,166.57)	(434,802.13)	(420,119.91)	(405,437.69)	(429,086.69)	(382,051.84)	(341,988.62)	(275,441.25)	(4,506,043.44)	(346,618.73)
S-T Cap Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(225,880,611.30)</b>	<b>(216,523,388.68)</b>	<b>(270,785,444.59)</b>	<b>(285,016,265.70)</b>	<b>(259,585,051.80)</b>	<b>(286,712,568.80)</b>	<b>(280,703,984.11)</b>	<b>(257,689,948.18)</b>	<b>(289,081,252.00)</b>	<b>(269,195,172.54)</b>	<b>(232,119,448.66)</b>	<b>(279,678,464.04)</b>	<b>(318,602,992.15)</b>	<b>(3,471,574,592.75)</b>	<b>(267,044,199.44)</b>

Louisville Gas & Electric Company  
Net Position

	13 Months Ended April 30, 2008													13 Month Average	
	APR-2007	MAY-2007	JUN-2007	JUL-2007	AUG-2007	SEP-2007	OCT-2007	NOV-2007	DEC-2007	JAN-2008	FEB-2008	MAR-2008	APR-2008	Total	
Assets	272,716,431.20	264,629,799.66	275,188,530.50	304,098,132.14	294,486,593.43	318,748,778.69	306,976,525.24	324,846,602.16	364,614,724.39	368,058,942.06	324,298,255.49	284,838,990.87	244,175,502.79	3,947,677,808.62	303,667,523.74
Liabilities	(225,880,611.30)	(216,523,388.88)	(270,785,444.59)	(285,016,265.70)	(259,585,051.80)	(286,712,568.80)	(260,703,964.11)	(257,689,948.18)	(289,081,252.00)	(269,195,172.54)	(232,119,448.66)	(279,678,464.04)	(318,602,992.15)	(3,471,574,592.75)	(267,044,199.44)
Net Position	46,835,819.90	48,106,410.78	4,403,085.91	19,081,866.44	34,901,541.63	32,036,209.89	26,272,541.13	67,156,653.98	75,533,472.39	98,863,769.52	92,178,806.83	5,160,526.83	(74,427,489.36)	476,103,215.87	36,623,324.30

Louisville Gas & Electric Company  
Net Position

	12 Months Ended April 30, 2008											
	MAY-2007	JUN-2007	JUL-2007	AUG-2007	SEP-2007	OCT-2007	NOV-2007	DEC-2007	JAN-2008	FEB-2008	MAR-2008	APR-2008
Assets	264,629,799.66	275,188,530.50	304,098,132.14	294,486,593.43	318,748,778.69	306,976,525.24	324,846,602.16	364,614,724.39	368,058,942.06	324,298,255.49	284,838,990.87	244,175,502.79
Liabilities	(216,523,388.88)	(270,785,444.59)	(285,016,265.70)	(259,585,051.80)	(286,712,568.80)	(280,703,984.11)	(257,689,948.18)	(289,081,252.00)	(269,195,172.54)	(232,119,448.66)	(279,678,464.04)	(318,602,992.15)
Net Position	48,106,410.78	4,403,085.91	19,081,866.44	34,901,541.63	32,036,209.89	26,272,541.13	67,156,653.98	75,533,472.39	98,863,769.52	92,178,806.83	5,160,526.83	(74,427,489.36)



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff  
Dated July 16, 2008**

**Question No. 15**

**Responding Witness: Shannon L. Charnas**

Q-15. List each common general office account (asset, reserve, and expense accounts) covering the 12 months of the test year applicable to more than one jurisdiction or utility operation. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

A-15. See attached.

**ACTIVITY IN LG&E GENERAL OFFICE ACCOUNTS  
FOR THE PERIOD MAY 2007 - APRIL 2008**

FERC DESCRIPTION	ELECTRIC	GAS	TOTAL
901 SUPERVISION	658,533	538,800	1,197,333
902 METER READING EXPENSES	2,117,206	1,732,260	3,849,466
903 CUSTOMER RECORDS AND COLLECTION EXPENSES	4,762,532	3,896,904	8,659,436
904 UNCOLLECTIBLE ACCOUNTS	848,931	645,241	1,494,172
905 MISC CUSTOMER ACCOUNTS EXPENSES	258,860	167,812	426,672
907 SUPERVISION	139,749	70,362	210,111
908 CUSTOMER ASSISTANCE EXPENSES	4,201,996	2,090,240	6,292,236
909 INFORMATIONAL AND INSTRUCTIONAL ADV. EXP	332,270	176,670	508,940
910 MISC CUSTOMER SERVICE AND INFORMATION EXP	649,309	339,837	989,146
913 ADVERTISING EXPENSES	57,093	29,965	87,058
920 GENERAL & ADMIN SALARIES	13,327,243	3,438,447	16,765,690
921 OFFICE SUPPLIES & EXPENSE	6,557,603	1,758,179	8,315,782
922 ADMINISTRATIVE EXP TRANSFERRED - CREDIT	(1,911,957)	(327,510)	(2,239,467)
923 OUTSIDE SERVICES EMPLOYED	4,480,744	1,997,349	6,478,093
924 PROPERTY INSURANCE	3,126,943	208,312	3,335,255
925 INJURIES AND DAMAGES	2,234,590	353,794	2,588,384
926 EMPLOYEE PENSIONS & BENEFITS	20,434,030	5,241,220	25,675,250
927 FRANCHISE REQUIREMENTS	26,016	518,055	544,071
928 REGULATORY COMMISSION EXPENSES	1,131,767	78,843	1,210,610
929 DUPLICATE CHARGES - CREDIT	(32,795)	(899,875)	(932,670)
930.1 GENERAL ADVERTISING EXPENSES	223,621	78,569	302,190
930.2 MISCELLANEOUS GENERAL EXP	978,631	69,065	1,047,696
931 RENTS	1,249,895	345,372	1,595,267
935 MTCE OF GEN PLANT AND OTHER EQPT	4,922,918	1,700,308	6,623,226
<b>TOTALS</b>	<b>70,775,728</b>	<b>24,248,219</b>	<b>95,023,947</b>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2008-00252

Response to Commission's Data Request  
Dated July 16, 2008

	Common Plant April 30, 2008	Reserve for Depr/Amort April 30, 2008	Electric Common Plant Allocation <sup>1</sup>	Electric Depr/Amort Allocation <sup>1</sup>	Gas Common Plant Allocation <sup>1</sup>	Gas Depr/Amort Allocation <sup>1</sup>
<b>Common Utility Plant</b>						
<b>INTANGIBLE PLANT</b>						
301 ORGANIZATION	83,782.29		61,998.89		21,783.40	
302 FRANCHISES AND CONSENTS	4,200.00		3,108.00		1,092.00	
303 MISCELLANEOUS INTANGIBLE PLANT	29,259,187.63		21,651,798.85		7,607,388.78	
	<u>29,347,169.92</u>	<u>19,315,198.39</u>	<u>21,716,905.74</u>	<u>14,293,246.81</u>	<u>7,630,264.18</u>	<u>5,021,951.58</u>
TOTAL INTANGIBLE PLANT						
<b>GENERAL PLANT</b>						
389.1 LAND	1,691,943.94		1,252,038.52		439,905.42	
389.2 LAND RIGHTS	202,094.94		149,550.26		52,544.68	
390 STRUCTURES AND IMPROVEMENTS	61,652,556.13		45,622,891.54		16,029,664.59	
391 OFFICE FURNITURE AND EQUIPMENT	39,208,453.77		29,014,255.79		10,194,197.98	
392.1 TRANSPORTATION EQUIPMENT - CARS AND TRUCKS	84,478.85		62,514.35		21,964.50	
392.2 TRANSPORTATION EQUIPMENT - TRAILERS	63,404.28		46,919.17		16,485.11	
393 STORES EQUIPMENT	1,208,453.09		894,255.29		314,197.80	
394 TOOLS, SHOP, AND GARAGE EQUIP.	3,636,099.17		2,690,713.39		945,385.78	
395 LABORATORY EQUIPMENT	22,281.50		16,488.31		5,793.19	
396.1 POWER OPERATED EQUIP. - HOURLY RATED	258,314.21		191,152.52		67,161.69	
396.2 POWER OPERATED EQUIPMENT - OTHER	14,147.08		10,468.84		3,678.24	
397 COMMUNICATION EQUIPMENT	41,225,598.56		30,506,942.93		10,718,655.63	
398 MISCELLANEOUS EQUIPMENT	594,390.05		439,848.64		154,541.41	
399 ASSET RETIREMENT OBLIGATION	3,735.16		2,764.02		971.14	
	<u>149,865,950.73</u>	<u>64,475,515.84</u>	<u>110,900,803.54</u>	<u>47,711,881.72</u>	<u>38,965,147.19</u>	<u>16,763,634.12</u>
TOTAL GENERAL PLANT						
<b>SUMMARY</b>						
101 TOTAL COMMON UTILITY PLANT IN SERVICE	179,213,120.65	83,790,714.23	132,617,709.28	62,005,128.53	46,595,411.37	21,785,585.70
102 COMMON UTILITY PLANT PURCH. OR SOLD						
103 COMMON UTILITY PLANT IN PROCESS OF RECLASSIFICATION						
104 COMMON UTILITY PLANT LEASED TO OTHER						
105 COMMON UTILITY PLANT HELD FOR FUTURE USE						
107 CONSTRUCTION WORK IN PROGRESS - COMMON UTILITY	35,889,209.80		26,558,015.25		9,331,194.55	
	<u>215,102,330.45</u>	<u>83,790,714.23</u>	<u>159,175,724.53</u>	<u>62,005,128.53</u>	<u>55,926,605.92</u>	<u>21,785,585.70</u>
TOTAL COMMON UTILITY PLANT						

<sup>1</sup> Common plant is allocated 26% Gas and 74% Electric based on the December 31, 2007 Common Utility Study.



**LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC AND GAS PERCENTAGES FOR ADMINISTRATIVE  
AND GENERAL ACCOUNTS AND OTHER ITEMS  
EFFECTIVE 1/1/2007**

**Direct charges (other than of a general nature) should be made to the specific  
electric or gas line of business as applicable.**

		<u>Electric</u>	<u>Gas</u>	<u>Total</u>
Regulatory Commission Fees and Expenses (FERC 928)	<sup>1</sup>	74.0%	26.0%	100.0%
General Advertising Expenses (FERC 930.1)	<sup>1</sup>	74.0%	26.0%	100.0%
Miscellaneous General Expenses (FERC 930.2)	<sup>1</sup>	74.0%	26.0%	100.0%
Maintenance of General Plant (FERC 935)	<sup>1</sup>	74.0%	26.0%	100.0%
All other administrative and general expenses	<sup>2</sup>	78.0%	22.0%	100.0%
Customer Accounts Expenses (excluding provision for uncollectible accounts)	<sup>3</sup>	55.0%	45.0%	100.0%
Customer Service & informational Expenses (including provision for uncollectible accounts & sales expenses)	<sup>4</sup>	65.0%	35.0%	100.0%

<sup>1</sup> Allocated based on the common utility plant split.

<sup>2</sup> Allocated based on direct labor charged to the electric and gas lines of business for the 12 months ended December 2006.

<sup>3</sup> Allocated based on the average number of customers served by each department for the year ended December 31, 2006.

<sup>4</sup> Allocated based on gross revenues from ultimate consumers by departments for the 12 months ended December 2006.

**LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC AND GAS PERCENTAGES FOR ADMINISTRATIVE  
AND GENERAL ACCOUNTS AND OTHER ITEMS  
EFFECTIVE 01/01/2008**

**Direct charges (other than of a general nature) should be made to the specific  
electric or gas line of business as applicable.**

		<u>Electric</u>	<u>Gas</u>	<u>Total</u>
Regulatory Commission Fees and Expenses (FERC 928)	<sup>1</sup>	74.0%	26.0%	100.0%
General Advertising Expenses (FERC 930.1)	<sup>1</sup>	74.0%	26.0%	100.0%
Miscellaneous General Expenses (FERC 930.2)	<sup>1</sup>	74.0%	26.0%	100.0%
Maintenance of General Plant (FERC 935)	<sup>1</sup>	74.0%	26.0%	100.0%
All other administrative and general expenses	<sup>2</sup>	79.0%	21.0%	100.0%
Customer Accounts Expenses (excluding provision for uncollectible accounts)	<sup>3</sup>	55.0%	45.0%	100.0%
Customer Service & informational Expenses (including provision for uncollectible accounts & sales expenses)	<sup>4</sup>	70.0%	30.0%	100.0%

<sup>1</sup> Allocated based on the common utility plant split.

<sup>2</sup> Allocated based on direct labor charged to the electric and gas lines of business for the 12 months ended December 2007.

<sup>3</sup> Allocated based on the average number of customers served by each department for the year ended December 31, 2007.

<sup>4</sup> Allocated based on gross revenues from ultimate consumers by departments for the 12 months ended December 2007.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff  
Dated July 16, 2008**

**Question No. 16**

**Responding Witness: Shannon L. Charnas**

- Q-16. Provide the following monthly account balances and a calculation of the average (13-month) account balances for the test year for the total company and Kentucky operations:
- a. Plant in service (Account No. 101).
  - b. Plant purchased or sold (Account No. 102).
  - c. Property held for future use (Account No. 105).
  - d. Construction work in progress (Account No. 107).
  - e. Completed construction not classified (Account No. 106).
  - f. Depreciation reserve (Account No. 108).
  - g. Plant acquisition adjustment (Account No. 114).
  - h. Amortization of utility plant acquisition adjustment (Account No. 115).
  - i. Materials and supplies (include all accounts and subaccounts).
  - j. Balance in accounts payable applicable to each account in (i) above. (If actual is indeterminable, give reasonable estimate.)
  - k. Unamortized investment credit – Pre-Revenue Act of 1971.
  - l. Unamortized investment credit – Revenue Act of 1971.
  - m. Accumulated deferred income taxes.

- n. A summary of customer deposits as shown in Format 13(n) to this request.
  - o. Computation and development of minimum cash requirements.
  - p. Balance in accounts payable applicable to amounts included in utility plant in service. (If actual is indeterminable, give reasonable estimate.)
  - q. Balance in accounts payable applicable to prepayments by major category or subaccount.
  - r. Balance in accounts payable applicable to amounts included in plant under construction. (If actual is undeterminable, give reasonable estimate.)
- A-16. a. – i, k. – m. See attached.
- n. See attached.
  - j., p. – r. The company records are not maintained in a manner to determine the amount applicable to accounts payable or to reasonably estimate the balances in accounts payable for the accounts requested.
  - o. The Company is not required to compute minimum cash requirements; therefore this information is not available.

Louisville Gas and Electric Company  
Case No. 2008-00252

Monthly Account Balances and Calculation of Average (13-month) Account Balances

	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	Total	13 Month Avg
(a)	3,923,179,564.03	3,924,039,342.62	3,925,843,194.65	3,933,482,208.28	3,934,707,685.90	3,937,635,208.90	3,963,771,152.11	3,960,229,863.78	3,971,895,402.76	3,987,895,340.51	3,991,269,967.82	3,989,966,103.58	3,992,203,783.45	51,436,118,818.39	3,956,624,524.49
(b)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(c)	706,273.81	706,273.81	706,273.81	706,273.81	706,273.81	706,273.81	706,273.81	706,273.81	649,014.48	649,014.48	649,014.48	22,662,486.61	22,662,486.61	52,922,207.14	4,070,939.01
(d)	238,871,194.44	246,536,184.83	264,263,675.78	272,845,947.95	290,864,125.13	308,120,720.47	304,416,253.64	321,931,940.22	344,441,783.94	339,321,375.12	358,165,613.03	349,233,200.83	361,880,055.94	4,000,892,071.32	307,760,928.56
(e)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(f)	(1,785,831,826.24)	(1,790,380,698.37)	(1,798,147,933.32)	(1,807,215,727.38)	(1,815,969,996.76)	(1,825,114,879.37)	(1,834,069,996.08)	(1,838,431,749.48)	(1,842,294,083.55)	(1,851,232,591.65)	(1,860,729,624.53)	(1,870,251,554.35)	(1,879,465,552.52)	(23,799,136,213.60)	(1,830,702,785.66)
(g)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(h)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(i)	25,248,361.30	25,204,352.73	25,300,599.08	25,801,503.61	26,049,745.04	26,061,095.81	26,234,921.95	26,354,029.35	26,407,266.82	26,423,150.50	26,604,707.18	26,609,496.65	26,612,701.77	338,911,931.79	26,070,148.60
(j)	(218.88)	(174.88)	-	44.00	88.00	-	-	-	-	-	-	-	-	(261.76)	(20.14)
(k)	(42,346,738.86)	(42,017,540.86)	(44,282,162.42)	(43,952,964.42)	(44,603,392.42)	(46,880,375.29)	(46,551,177.29)	(46,221,979.29)	(46,098,962.20)	(45,776,385.20)	(45,453,808.20)	(46,417,549.04)	(46,094,972.04)	(586,698,007.53)	(45,130,615.96)
(l)	(335,525,571.14)	(337,134,083.14)	(339,091,123.18)	(338,397,547.18)	(343,711,040.47)	(341,384,776.43)	(340,890,731.43)	(337,773,019.43)	(345,956,411.66)	(344,271,545.66)	(344,726,818.66)	(344,914,291.23)	(346,205,079.23)	(4,439,982,038.84)	(341,537,079.91)
(m)															

- (a) Plant in service (Account 101)
- (b) Plant purchased or sold (Account 102)
- (c) Property held for future use (Account 105)
- (d) Construction work in progress (Account 107)
- (e) Completed construction not classified (Account 106)
- (f) Depreciation reserve (Account 108)
- (g) Plant acquisition adjustment (Account 114)
- (h) Amortization of utility plant acquisition adjustment (Account 115)
- (i) Material and Supplies (include all account and subaccounts)
- (k) Unamortized investment credit - Pre Revenue Act of 1971
- (l) Unamortized investment credit - Revenue Act of 1971
- (m) Accumulated deferred income taxes

Louisville Gas and Electric Company				
Case No. 2008-00252				
Summary of Total Company Customer Deposits -				
Test Year ending April 30, 2008				
Line No.	Month (a)	Receipts (b)	Refunds (c)	Balance (d)
1.	Balance Beginning of Test Year			\$18,527,763.30
2.	May 2007	\$830,225.00	\$697,555.00	\$18,660,433.30
3.	June 2007	\$914,749.00	\$834,379.00	\$18,740,803.30
4.	July 2007	\$698,642.00	\$791,213.00	\$18,648,232.30
5.	August 2007	\$905,809.32	\$745,304.00	\$18,808,737.62
6.	September 2007	\$973,692.00	\$722,992.00	\$19,059,437.62
7.	October 2007	\$1,026,504.30	\$881,943.00	\$19,203,998.92
8.	November 2007	\$760,850.00	\$659,766.33	\$19,305,082.59
9.	December 2007	\$700,389.93	\$632,159.43	\$19,373,313.09
10.	January 2008	\$789,451.73	\$657,016.65	\$19,505,748.17
11.	February 2008	\$871,180.00	\$729,170.62	\$19,647,757.55
12.	March 2008	\$993,284.00	\$729,725.00	\$19,911,316.55
13.	April 2008	\$930,596.88	\$777,672.19	\$20,064,241.24
14.	Total (L1 through L13)	\$10,395,374.16	\$8,858,896.22	\$249,456,865.55
15.	Average Balance (L14/13)			\$19,188,989.66
16.	Amount of deposits received during test year	\$10,395,374.16		
17.	Amount of deposits refunded during test year		\$8,858,896.22	
18.	Number of deposits on hand end of test year			78,565
19.	Average amount of deposit (L15, Col. (d) / L18)			\$244.24
20.	Interest paid during the year			\$998,419.54





**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff  
Dated July 16, 2008**

**Question No. 17**

**Responding Witness: Shannon L. Charnas**

Q-17. Provide the cash account balances at the beginning of the test year and at the end of each month during the test year for total company and Kentucky operations.

A-17. Listed below are total company cash balances.  
Total company is 100% Kentucky operations.

<b>DATE</b>	<b>AMOUNT</b>
01-May-07	\$7,257,893.28
31-May-07	\$5,029,381.61
30-Jun-07	\$5,225,631.83
31-Jul-07	\$4,584,798.69
31-Aug-07	\$3,342,432.47
30-Sep-07	\$2,807,764.28
31-Oct-07	\$2,622,328.85
30-Nov-07	\$3,404,206.59
31-Dec-07	\$4,312,502.37
31-Jan-08	\$11,721,521.01
29-Feb-08	\$8,000,648.77
31-Mar-08	\$3,065,365.54
30-Apr-08	\$1,491,264.02



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff  
Dated July 16, 2008**

**Question No. 18**

**Responding Witness: Shannon L. Charnas**

Q-18. Provide the following information for each item of electric and gas property or plant held for future use at the end of the test year:

- a. Description of property.
- b. Location.
- c. Date purchased.
- d. Cost.
- e. Estimated date to be placed in service.
- f. Brief description of intended use.
- g. Current status of each project.

A-18. See attached.

Louisville Gas and Electric Company  
Plant Held for Future Use  
April 2008

Description of Property	Location	Date Purchased	Cost	Estimated Date to be Placed in Service	Brief Description of Intended Use	Current Status of Project
Trimble County Cooling Tower	Trimble County, Kentucky	23-Dec-90	\$ 22,013,472.13	2010	TC Unit #2	Under Construction
Eastwood West - Tract No. D137	106 Eastwood Fisherville Road	1-Sep-78	\$ 21,926.88	2009	69 KV Substation	Property Acquired
Russell Corner - Tract No. D143	Eastside of US Hwy 42 North of KY Highway 53.	23-Oct-79	\$ 28,633.10	2012-2017	138 KV Substation	Property Acquired
Mt. Washington - Tract No. D141	Lots 4 & 5, Section 1 of Larry Subdivision on Gene Street.	19-Sep-79	\$ 60,594.64	2013-2017	69 KV Substation	Property Acquired
River Buff - Tract No. D142	U.S. Hwy 42 and River Bluff Road	23-Oct-79	\$ 56,139.93	2012-2015	69 KV Substation	Property Acquired
Kentucky Street - Tract No. D146	Northwest corner of Second and Kentucky Street	2-May-83	\$ 228,398.78	2016-2021	138 KV Substation	Property Acquired
US 42 - Tract No. D152	5901 US Highway 42	31-Jan-00	\$ 253,321.15	2010-2015	69 KV Substation	Property Acquired
<b>Plant Held for Future Use Total</b>			<b><u>\$ 22,662,486.61</u></b>			



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff  
Dated July 16, 2008**

**Question No. 19**

**Responding Witness: Shannon L. Charnas**

Q-19. Provide schedules, in comparative form, showing by months for the test year, and the year preceding the test year, the total company balance in each electric and gas plant and reserve account or subaccount included in LG&E's chart of accounts as shown in Format 16.

A-19. See Attachment 1 for Electric Plant, and Attachment 2 for Gas Plant.

Louisville Gas and Electric Company

Case No. 2008-00252

Comparison of Electric Operations Test Year Account Balances  
With Those of the Preceding Year

"000 Omitted"

Account Number	Title of Accounts		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance
	Intangible Plant														
301	Organization	Test Year	2	2	2	2	2	2	2	2	2	2	2	2	2
		Prior Year	2	2	2	2	2	2	2	2	2	2	2	2	2
		Increase (Decrease)													
302	Franchises and Consents	Test Year													
		Prior Year													
		Increase (Decrease)													
303	Miscellaneous intangible Plant	Test Year													
		Prior Year													
		Increase (Decrease)													
	Total Intangible Plant	Test Year	2	2	2	2	2	2	2	2	2	2	2	2	2
		Prior Year	2	2	2	2	2	2	2	2	2	2	2	2	2
		Increase (Decrease)													
	Production Plant:														
	Steam Production														
310	Land and Land Rights	Test Year	6,304	6,303	6,303	6,303	6,303	6,303	6,303	6,303	6,303	6,303	6,303	6,303	6,303
		Prior Year	6,304	6,304	6,304	6,304	6,304	6,304	6,304	6,304	6,304	6,304	6,304	6,304	6,304
		Increase (Decrease)		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
311	Structures and Improvements	Test Year	328,815	331,692	331,770	331,803	331,783	331,828	331,828	331,828	331,834	331,834	331,717	331,717	331,717
		Prior Year	328,073	328,073	328,092	328,092	328,089	328,089	328,335	328,598	328,598	328,598	328,627	328,806	328,806
		Increase (Decrease)	741	3,618	3,678	3,711	3,694	3,740	3,494	3,230	3,236	3,236	3,090	2,910	2,910
312	Boiler Plant Equipment	Test Year	1,234,276	1,234,304	1,236,620	1,237,027	1,237,166	1,237,495	1,237,180	1,238,705	1,241,070	1,241,086	1,241,174	1,241,174	1,241,174
		Prior Year	1,215,572	1,220,892	1,220,922	1,221,664	1,223,894	1,223,049	1,227,928	1,230,676	1,231,674	1,232,596	1,232,772	1,233,103	1,233,103
		Increase (Decrease)	18,703	13,412	15,698	15,363	13,273	14,446	9,252	8,029	9,396	8,489	8,402	8,071	8,071
313	Engines and Engine-driven Generators	Test Year													
		Prior Year													
		Increase (Decrease)													
314	Turbogenerator Units	Test Year	199,743	199,743	199,743	199,744	199,725	199,732	199,732	199,732	199,918	199,930	192,366	192,366	192,366
		Prior Year	198,604	198,604	198,604	198,604	198,604	198,994	199,325	199,325	199,325	199,743	199,743	199,743	199,743
		Increase (Decrease)	1,139	1,139	1,139	1,140	1,121	739	408	408	593	187	(7,377)	(7,377)	(7,377)
315	Accessory Electric Equipment	Test Year	162,723	162,739	162,739	162,739	162,739	162,779	162,779	162,779	162,779	162,779	162,715	162,715	162,715
		Prior Year	162,708	162,708	162,708	162,708	162,709	162,709	162,709	162,709	162,709	162,725	162,725	162,723	162,723
		Increase (Decrease)	15	31	31	31	30	69	69	69	69	53	(10)	(8)	(8)

Louisville Gas and Electric Company

Case No. 2008-00252

Comparison of Electric Operations Test Year Account Balances  
With Those of the Preceding Year

"000 Omitted"

Account Number	Title of Accounts		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance
316	Miscellaneous Power Plant Equipment	Test Year	12,122	12,076	12,223	12,297	12,297	12,297	12,297	12,297	12,328	12,332	12,332	12,332	12,332
		Prior Year	11,949	11,949	11,949	11,949	11,949	11,949	11,949	11,949	11,949	12,010	12,052	12,122	12,122
		Increase (Decrease)	173	128	274	348	348	348	348	348	348	379	322	280	211
317	Asset Retirement Cost - Steam	Test Year	5,697	5,697	5,697	5,697	5,697	5,697	5,697	5,697	5,697	5,697	5,697	5,697	5,697
		Prior Year	5,697	5,697	5,697	5,697	5,697	5,697	5,697	5,697	5,697	5,697	5,697	5,697	5,697
		Increase (Decrease)										0			
	Total Steam Production	Test Year	1,949,679	1,952,555	1,955,095	1,955,610	1,955,710	1,956,131	1,955,816	1,957,342	1,959,929	1,959,961	1,952,304	1,952,304	1,952,304
		Prior Year	1,928,907	1,934,227	1,934,275	1,935,016	1,937,245	1,936,790	1,942,246	1,945,258	1,946,255	1,947,674	1,947,920	1,948,498	1,948,498
		Increase (Decrease)	20,772	18,328	20,820	20,593	18,466	19,341	13,570	12,084	13,674	12,287	4,384	3,806	3,806
Hydraulic Production															
330	Land and Land Rights	Test Year													
		Prior Year													
		Increase (Decrease)													
331	Structures and Improvements	Test Year	5,478	5,478	5,478	5,478	5,478	5,478	5,478	5,478	4,617	4,617	4,617	4,617	4,617
		Prior Year	5,478	5,478	5,478	5,478	5,478	5,478	5,478	5,478	5,478	5,478	5,478	5,478	5,478
		Increase (Decrease)										(862)	(862)	(862)	(862)
332	Reservoirs, Dams, and Waterways	Test Year	4,949	4,949	4,949	4,949	4,949	4,949	4,949	4,949	9,352	9,352	9,352	9,352	9,352
		Prior Year	4,949	4,949	4,949	4,949	4,949	4,949	4,949	4,949	4,949	4,949	4,949	4,949	4,949
		Increase (Decrease)									4,403	4,403	4,403	4,403	4,403
333	Water Wheels, Turbines, and Generators	Test Year	2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675	10,895	10,895	10,895	10,895	10,895
		Prior Year	2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675
		Increase (Decrease)	0								8,221	8,221	8,221	8,221	8,221
334	Accessory Electric Equipment	Test Year	4,459	4,459	4,459	4,459	4,459	4,459	4,459	4,459	4,581	4,581	4,581	4,581	4,581
		Prior Year	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393
		Increase (Decrease)	66	66	66	66	66	66	66	66	188	188	188	188	122
335	Miscellaneous Power Plant Equipment	Test Year	179	179	179	179	179	179	179	179	232	232	232	232	232
		Prior Year	179	179	179	179	179	179	179	179	179	179	179	179	179
		Increase (Decrease)	0								53	53	53	53	53
336	Roads, Railroads, and Bridges	Test Year	180	180	180	180	180	180	180	180	30	30	30	30	30
		Prior Year	180	180	180	180	180	180	180	180	180	180	180	180	180
		Increase (Decrease)									(150)	(150)	(150)	(150)	(150)
337	Asset Retirement Cost - Hydraulic	Test Year	31	31	31	31	31	31	31	31	31	31	31	31	31
		Prior Year	31	31	31	31	31	31	31	31	31	31	31	31	31
		Increase (Decrease)													



Louisville Gas and Electric Company

Case No. 2008-00252

Comparison of Electric Operations Test Year Account Balances  
With Those of the Preceding Year

"000 Omitted"

Account Number	Title of Accounts		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance
	Total Hydraulic Production	Test Year	17,951	17,951	17,951	17,951	17,951	17,951	17,951	29,738	29,738	29,738	29,738	29,738	29,738
		Prior Year	17,885	17,885	17,885	17,885	17,885	17,885	17,885	17,885	17,885	17,885	17,885	17,951	17,951
		Increase	66	66	66	66	66	66	66	11,854	11,854	11,854	11,854	11,787	11,787
		(Decrease)													
	Other Production														
340	Land and Land Rights	Test Year	49	49	49	49	49	49	49	49	49	49	49	49	49
		Prior Year	49	49	49	49	49	49	49	49	49	49	49	49	49
		Increase													
		(Decrease)													
341	Structures and Improvements	Test Year	14,841	14,841	14,841	14,841	14,841	14,841	14,841	14,841	14,841	14,841	14,841	14,841	14,841
		Prior Year	15,322	15,322	15,322	15,322	14,841	14,841	14,841	14,841	14,841	14,841	14,841	14,841	14,841
		Increase													
		(Decrease)	(482)	(482)	(482)	(482)	0								
342	Fuel Holders, Producers, and Accessories	Test Year	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276
		Prior Year	7,374	7,374	7,374	7,374	7,260	7,260	7,260	7,260	7,260	7,260	7,260	7,260	7,276
		Increase					15	15	15	15	15	15	15	15	15
		(Decrease)	(99)	(99)	(99)	(99)									
343	Prime Movers	Test Year	150,180	150,180	150,181	150,235	150,235	150,235	150,235	150,235	150,235	150,235	150,235	150,235	150,235
		Prior Year	151,891	152,281	152,281	152,281	150,158	150,158	150,158	150,158	150,167	150,180	150,180	150,180	150,180
		Increase					77	77	77	77	68	55	55	55	55
		(Decrease)	(1,711)	(2,101)	(2,100)	(2,046)									
344	Generators	Test Year	32,724	32,724	32,724	32,724	32,724	32,724	32,724	32,724	32,724	32,724	32,724	32,724	32,724
		Prior Year	33,175	33,175	33,175	33,175	32,724	32,724	32,724	32,724	32,724	32,724	32,724	32,724	32,724
		Increase													
		(Decrease)	(451)	(451)	(451)	(451)	0								
345	Accessory Electric Equipment	Test Year	16,400	16,400	16,400	16,400	16,400	16,400	16,400	16,400	16,400	16,403	16,403	16,403	16,403
		Prior Year	16,761	16,761	16,761	16,761	16,400	16,400	16,400	16,400	16,400	16,400	16,400	16,400	16,400
		Increase										3	3	3	3
		(Decrease)	(361)	(361)	(361)	(361)	0								
346	Miscellaneous Power Plant Equipment	Test Year	3,713	3,713	3,746	3,746	3,746	3,746	3,771	3,771	3,771	3,771	3,771	3,771	3,771
		Prior Year	3,732	3,732	3,732	3,732	3,707	3,707	3,707	3,707	3,707	3,713	3,713	3,713	3,713
		Increase			14	14	39	39	64	64	64	58	58	58	58
		(Decrease)	(19)	(19)											
347	Asset Retirement Cost - Other Production	Test Year	297	297	297	297	297	297	297	297	297	297	297	297	297
		Prior Year	297	297	297	297	297	297	297	297	297	297	297	297	297
		Increase													
		(Decrease)													
	Total Other Production	Test Year	225,480	225,480	225,515	225,569	225,569	225,569	225,593	225,593	225,593	225,596	225,596	225,596	225,596
		Prior Year	228,603	228,993	228,993	228,993	225,437	225,437	225,437	225,437	225,446	225,465	225,465	225,480	225,480
		Increase					132	132	156	156	147	131	131	116	116
		(Decrease)	(3,123)	(3,512)	(3,478)	(3,424)									

Louisville Gas and Electric Company

Case No. 2008-00252

Comparison of Electric Operations Test Year Account Balances  
With Those of the Preceding Year

"000 Omitted"

Account Number	Title of Accounts		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance
	Total Production Plant	Test Year	2,193,111	2,195,986	2,198,561	2,199,129	2,199,230	2,199,651	2,199,360	2,212,673	2,215,261	2,215,296	2,207,639	2,207,639	2,207,639
		Prior Year	2,175,395	2,181,105	2,181,152	2,181,894	2,180,566	2,180,112	2,185,568	2,188,580	2,189,586	2,191,023	2,191,270	2,191,930	2,191,930
		Increase	17,716	14,881	17,409	17,235	18,664	19,539	13,792	24,094	25,675	24,272	16,369	15,709	15,709
		(Decrease)													
	Transmission Plant														
350	Land and Land Rights	Test Year	8,666	8,666	8,666	8,666	8,666	8,666	8,666	8,666	8,666	8,666	8,666	8,666	8,666
		Prior Year	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	3,481	8,670	8,670	8,670	8,670
		Increase	5,185	5,185	5,185	5,185	5,185	5,185	5,185	5,185	5,185				
		(Decrease)										(3)	(3)	(3)	(3)
352	Structures and Improvements	Test Year	3,426	3,423	3,424	3,424	3,424	3,443	3,443	3,443	3,443	3,443	3,443	3,443	3,443
		Prior Year	3,354	3,375	3,375	3,375	3,411	3,410	3,426	3,426	3,423	3,423	3,423	3,423	3,423
		Increase	72	48	48	48	13	33	17	17	20	20	20	20	20
		(Decrease)													
353	Station Equipment	Test Year	134,450	134,207	134,275	134,160	134,160	134,316	134,290	134,290	134,290	134,301	134,301	134,301	134,301
		Prior Year	131,871	131,863	131,492	131,510	131,229	131,676	132,247	132,247	132,092	132,092	134,155	134,151	134,151
		Increase	2,579	2,343	2,783	2,650	2,931	2,641	2,043	2,043	2,197	2,209	146	150	150
		(Decrease)													
354	Towers and Fixtures	Test Year	24,404	24,706	24,706	24,706	24,706	24,706	24,706	24,706	24,706	24,706	24,706	24,706	24,706
		Prior Year	24,706	24,706	24,706	24,706	24,706	24,706	24,706	24,706	24,706	24,706	24,706	24,706	24,706
		Increase													
		(Decrease)	(302)												
355	Poles and Fixtures	Test Year	35,911	35,805	37,646	37,646	37,646	37,814	37,814	37,814	37,814	37,911	38,253	38,253	38,253
		Prior Year	32,044	32,044	32,044	32,133	32,167	32,130	32,128	32,698	32,698	35,759	35,759	35,803	35,803
		Increase	3,868	3,762	5,602	5,512	5,479	5,683	5,685	5,115	5,115	2,153	2,495	2,450	2,450
		(Decrease)													
356	Overhead Conductors and Devices	Test Year	37,435	37,308	38,256	38,256	38,256	38,436	38,436	38,436	38,436	38,446	38,531	38,531	38,531
		Prior Year	35,931	35,931	35,931	35,991	35,907	35,921	35,922	36,319	36,319	37,363	37,363	37,374	37,374
		Increase	1,504	1,376	2,325	2,264	2,349	2,515	2,514	2,117	2,117	1,083	1,168	1,157	1,157
		(Decrease)													
357	Underground Conduit	Test Year	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881
		Prior Year	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881
		Increase													
		(Decrease)													
358	Underground Conductors and Devices	Test Year	5,304	5,304	5,304	5,304	5,304	5,304	5,304	5,304	5,304	5,304	5,304	5,304	5,304
		Prior Year	5,325	5,325	5,325	5,325	5,325	5,325	5,325	5,304	5,304	5,304	5,304	5,304	5,304
		Increase													
		(Decrease)	(21)	(21)	(21)	(21)	(21)	(21)	(21)						
359	Asset Retirement Cost - Transmission	Test Year	6	6	6	6	6	6	6	6	6	6	6	6	6
		Prior Year	6	6	6	6	6	6	6	6	6	6	6	6	6
		Increase													
		(Decrease)													
	Total Transmission Plant	Test Year	251,484	251,305	254,163	254,048	254,048	254,572	254,545	254,545	254,545	254,664	255,091	255,091	255,091
		Prior Year	238,598	238,612	238,240	238,409	238,113	238,535	239,121	240,068	239,910	249,203	251,266	251,317	251,317
		Increase	12,885	12,693	15,923	15,640	15,935	16,037	15,425	14,478	14,635	5,462	3,825	3,774	3,774
		(Decrease)													

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With Those of the Preceding Year

"000 Omitted"

Account Number	Title of Accounts		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance
	Distribution Plant														
360	Land and Land Rights	Test Year	1,969	1,924	1,924	1,924	1,924	1,924	1,924	1,982	1,982	1,982	1,982	1,982	1,982
		Prior Year	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985
		Increase													
		(Decrease)	(15)	(60)	(60)	(60)	(60)	(60)	(60)	(3)	(3)	(3)	(3)	(3)	(3)
361	Structures and Improvements	Test Year	6,085	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130
		Prior Year	6,342	6,351	6,351	6,399	6,399	6,384	6,417	6,417	6,413	6,413	6,411	6,516	6,516
		Increase													
		(Decrease)	(257)	(221)	(221)	(269)	(269)	(254)	(286)	(286)	(283)	(283)	(281)	(386)	(386)
362	Station Equipment	Test Year	86,764	86,696	86,734	86,751	86,751	86,713	86,696	86,696	86,696	86,723	86,733	86,733	86,733
		Prior Year	82,194	82,208	85,978	85,978	85,924	85,676	85,669	85,589	85,578	85,578	86,201	87,563	87,563
		Increase	4,570	4,488	757	773	827	1,038	1,027	1,107	1,117	1,144	532		
		(Decrease)												(830)	(830)
363	Storage Battery Equipment	Test Year													
		Prior Year													
		Increase													
		(Decrease)													
364	Poles, Towers, and Fixtures	Test Year	103,589	101,883	101,889	101,983	101,983	102,066	102,132	102,396	103,564	104,861	106,691	106,709	106,709
		Prior Year	102,427	102,936	103,049	103,073	103,083	103,048	103,128	103,128	103,189	103,188	103,172	103,280	103,280
		Increase	1,163								375	1,673	3,518	3,429	3,429
		(Decrease)		(1,053)	(1,160)	(1,090)	(1,100)	(981)	(996)	(732)					
365	Overhead Conductors and Devices	Test Year	173,806	173,851	174,269	174,521	174,521	177,116	177,108	177,409	178,355	179,850	181,990	182,141	182,141
		Prior Year	171,471	172,274	172,354	172,822	172,837	172,834	173,052	173,009	173,469	173,497	173,433	173,585	173,585
		Increase	2,334	1,577	1,915	1,700	1,685	4,282	4,056	4,400	4,887	6,353	8,557	8,556	8,556
		(Decrease)													
366	Underground Conduit	Test Year	61,751	61,762	61,762	61,779	61,779	62,489	62,489	62,489	62,492	62,492	62,535	62,535	62,535
		Prior Year	61,734	61,734	61,734	61,734	61,734	61,734	61,734	61,734	61,734	61,734	61,738	61,752	61,752
		Increase	17	27	27	45	45	755	755	755	757	757	797	783	783
		(Decrease)													
367	Underground Conductors and Devices	Test Year	89,795	89,995	89,995	90,167	90,167	91,869	91,869	92,016	92,968	93,115	94,125	95,366	95,366
		Prior Year	89,646	89,672	89,862	90,014	90,014	90,014	90,009	90,009	90,006	90,006	89,747	89,799	89,799
		Increase	148	323	133	153	153	1,855	1,861	2,007	2,962	3,109	4,378	5,567	5,567
		(Decrease)													
368	Line Transformers	Test Year	107,982	107,982	107,982	107,982	107,982	108,448	108,448	108,448	108,448	108,453	108,478	108,478	108,478
		Prior Year	104,150	104,507	104,507	104,507	104,507	104,507	104,507	107,982	107,982	107,982	107,982	107,982	107,982
		Increase	3,832	3,475	3,475	3,475	3,475	3,941	3,941	465	465	470	496	496	496
		(Decrease)													
369	Services	Test Year	24,561	24,561	24,561	24,561	24,561	24,561	24,561	24,561	24,561	24,561	24,561	24,561	24,561
		Prior Year	24,564	24,564	24,564	24,564	24,564	24,564	24,563	24,563	24,563	24,563	24,563	24,563	24,563
		Increase													
		(Decrease)	(3)	(3)	(3)	(3)	(3)	(3)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
370	Meters	Test Year	34,383	34,389	34,389	34,389	34,389	34,389	34,389	34,389	34,389	34,389	34,389	34,389	34,389
		Prior Year	35,538	35,538	35,538	35,538	35,538	35,538	35,538	34,383	34,383	34,383	34,383	34,383	34,383
		Increase								6	6	6	6	6	6
		(Decrease)	(1,155)	(1,149)	(1,149)	(1,149)	(1,149)	(1,149)	(1,149)						

Louisville Gas and Electric Company

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Comparison of Electric Operations Test Year Account Balances  
With Those of the Preceding Year

"000 Omitted"

Account Number	Title of Accounts		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance
371	Installations on Customers' Premises	Test Year													
		Prior Year Increase (Decrease)													
372	Leased Property on Customers' Premises	Test Year													
		Prior Year Increase (Decrease)													
373	Street Lighting and Signal Systems	Test Year	64,505	64,511	64,511	64,520	64,520	65,207	65,207	65,207	66,994	66,994	66,994	67,122	67,122
		Prior Year Increase (Decrease)	64,747	64,737	64,737	64,737	64,743	64,743	64,743	64,743	64,742	64,742	64,729	64,631	64,631
		Increase (Decrease)	(242)	(226)	(226)	(217)	(222)	464	464	464	2,252	2,252	2,265	2,490	2,490
374	Asset Retirement Cost - Distribution	Test Year	38	38	38	38	38	38	38	38	38	38	38	38	38
		Prior Year Increase (Decrease)	38	38	38	38	38	38	38	38	38	38	38	38	38
	Total Distribution Plant	Test Year	755,228	753,724	754,185	754,746	754,746	760,951	760,991	761,760	766,616	769,586	774,646	776,183	776,183
		Prior Year Increase (Decrease)	744,835	746,545	750,697	751,388	751,365	751,063	751,381	753,578	754,082	754,110	754,382	756,077	756,077
		Increase (Decrease)	10,392	7,179	3,488	3,358	3,381	9,888	9,610	8,182	12,533	15,477	20,264	20,107	20,107
	General Plant														
389	Land and Land Rights	Test Year													
		Prior Year Increase (Decrease)													
390	Structures and Improvements	Test Year													
		Prior Year Increase (Decrease)													
391	Office Furniture and Equipment	Test Year													
		Prior Year Increase (Decrease)													
392	Transportation Equipment	Test Year	9,597	9,578	9,617	9,628	9,628	9,628	9,628	9,628	9,628	9,628	9,628	9,628	9,628
		Prior Year Increase (Decrease)	9,934	9,934	9,934	9,934	9,934	9,934	9,934	9,891	9,891	9,891	9,879	9,879	9,879
		Increase (Decrease)	(336)	(355)	(316)	(306)	(306)	(306)	(306)	(263)	(263)	(263)	(251)	(251)	(251)
393	Stores Equipment	Test Year													
		Prior Year Increase (Decrease)													
394	Tools, Shop, and Garage Equipment	Test Year	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,194	3,194	3,194	3,194
		Prior Year Increase (Decrease)	3,234	3,246	3,244	3,244	3,244	3,244	3,244	3,156	3,156	3,167	3,167	3,167	3,167
		Increase (Decrease)	(47)	(58)	(56)	(56)	(56)	(56)	(56)	32	32	27	27	27	27

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Comparison of Electric Operations Test Year Account Balances  
With Those of the Preceding Year

"000 Omitted"

Account Number	Title of Accounts		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance
395	Laboratory Equipment	Test Year	1,504	1,504	1,504	1,504	1,504	1,504	1,504	1,496	1,496	1,496	1,496	1,496	1,496
		Prior Year	1,541	1,541	1,541	1,541	1,541	1,541	1,541	1,541	1,504	1,504	1,504	1,504	1,504
		Increase (Decrease)	(37)	(37)	(37)	(37)	(37)	(37)	(37)	(37)	(8)	(8)	(8)	(8)	(8)
396	Power Operated Equipment	Test Year	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336
		Prior Year	2,350	2,350	2,431	2,431	2,431	2,431	2,431	2,431	2,336	2,336	2,336	2,336	2,336
		Increase (Decrease)	(14)	(14)	(94)	(94)	(94)	(94)	(94)	(94)					
397	Communication Equipment	Test Year													
		Prior Year													
		Increase (Decrease)													
398	Miscellaneous Equipment	Test Year													
		Prior Year													
		Increase (Decrease)													
399	Other Tangible Property	Test Year													
		Prior Year													
		Increase (Decrease)													
	Total General Plant	Test Year	16,625	16,606	16,645	16,656	16,656	16,656	16,656	16,648	16,648	16,655	16,655	16,655	16,655
		Prior Year	17,059	17,071	17,149	17,149	17,149	17,149	17,149	16,887	16,887	16,898	16,886	16,886	16,886
		Increase (Decrease)	(434)	(465)	(503)	(493)	(493)	(493)	(493)	(238)	(238)	(243)	(232)	(232)	(232)
105	Plant Held For Future Use	Test Year	706	706	706	706	706	706	706	649	649	649	22,662	22,662	22,662
		Prior Year	697	706	706	706	706	706	706	706	706	706	706	706	706
		Increase (Decrease)	10								(57)	(57)	(57)		
	Total Electric Plant in Service	Test Year	3,217,156	3,218,329	3,224,263	3,225,288	3,225,389	3,232,539	3,232,262	3,246,279	3,253,721	3,256,852	3,276,695	3,278,232	3,278,232
		Prior Year	3,176,587	3,184,041	3,187,946	3,189,548	3,187,902	3,187,568	3,193,927	3,199,821	3,201,174	3,211,942	3,214,513	3,216,918	3,216,918
		Increase (Decrease)	40,569	34,289	36,316	35,740	37,487	44,971	38,334	46,457	52,547	44,910	62,182	61,315	61,315
106	Completed Construction Not Classified	Test Year													
		Prior Year													
		Increase (Decrease)													
107	Construction Work in Progress	Test Year	174,834	187,834	194,618	207,267	219,482	231,014	242,430	253,333	253,506	267,900	254,720	263,291	263,291
		Prior Year	124,776	123,931	122,936	128,434	139,309	141,208	148,591	154,378	157,176	153,365	162,621	168,993	168,993
		Increase (Decrease)	50,058	63,903	71,682	78,833	80,173	89,806	89,806	93,839	98,955	96,330	114,535	92,099	94,297
108	Reserve for Depreciation	Test Year	(1,526,797)	(1,533,107)	(1,540,392)	(1,547,650)	(1,554,998)	(1,561,883)	(1,568,443)	(1,573,660)	(1,580,777)	(1,588,480)	(1,596,287)	(1,603,776)	(1,603,776)
		Prior Year	(1,458,860)	(1,460,620)	(1,467,670)	(1,475,159)	(1,476,987)	(1,481,353)	(1,484,718)	(1,487,732)	(1,494,864)	(1,502,624)	(1,513,648)	(1,521,714)	(1,521,714)
		Increase (Decrease)	67,937	72,487	72,722	72,491	78,011	80,530	83,724	85,928	85,914	85,856	82,639	82,062	82,062

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"000 Omitted"

	Title of Accounts		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance
	Intangible Plant														
301	Organization	Test Year Prior Year Increase (Decrease)													
302	Franchises and Consents	Test Year Prior Year Increase (Decrease)	1 1	1 1	1 1	1 1	1 1	1 1	1 1	1 1	1 1	1 1	1 1	1 1	1 1
303	Miscellaneous Intangible Plant	Test Year Prior Year Increase (Decrease)													
	Total Intangible Plant	Test Year Prior Year Increase (Decrease)	1 1	1 1	1 1	1 1	1 1	1 1	1 1	1 1	1 1	1 1	1 1	1 1	1 1
	Natural Gas Storage Plant: Underground														
350.1	Land	Test Year Prior Year Increase (Decrease)	33 33	33 33	33 33	33 33	33 33	33 33	33 33	33 33	33 33	33 33	33 33	33 33	33 33
350.2	Rights of Way	Test Year Prior Year Increase (Decrease)	64 64	64 64	64 64	64 64	64 64	64 64	64 64	64 64	64 64	64 64	64 64	64 64	64 64
351.2	Compressor Station Structures	Test Year Prior Year Increase (Decrease)	1,696 1,683 14	1,696 1,683 14	1,696 1,683 14	1,696 1,698 (2)	1,696 1,698 (2)	1,696 1,698 (2)	1,696 1,696	1,696 1,696	1,696 1,696	1,696 1,696	1,704 1,696 8	1,704 1,696 8	1,704 1,696 8
351.3	Measuring and Regulating Station Structures	Test Year Prior Year Increase (Decrease)	11 11	11 11	11 11	11 11	11 11	11 11	11 11	11 11	11 11	11 11	11 11	11 11	11 11
351.4	Other Structures	Test Year Prior Year Increase (Decrease)	1,302 1,221 81	1,302 1,221 81	1,302 1,221 81	1,302 1,221 81	1,302 1,221 81	1,302 1,221 81	1,302 1,236 65	1,302 1,236 65	1,302 1,236 65	1,302 1,236 65	1,317 1,302 16	1,317 1,302 16	1,317 1,302 16
352.1	Storage Leaseholds and Rights	Test Year Prior Year Increase (Decrease)	548 548	548 548	548 548	548 548	548 548	548 548	548 548	548 548	548 548	548 548	548 548	548 548	548 548
352.2	Reservoirs	Test Year Prior Year Increase (Decrease)	401 401	401 401	401 401	401 401	401 401	401 401	401 401	401 401	401 401	401 401	401 401	401 401	401 401

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Comparison of Gas Operations Test Year Account Balances  
With Those of the Preceding Year

"000 Omitted"

	Title of Accounts		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance
			9,649	9,649	9,649	9,649	9,649	9,649	9,649	9,649	9,649	9,649	9,649	9,649	9,649
352.3	Nonrecoverable Natural Gas	Test Year Prior Year Increase (Decrease)	9,649 9,649	9,649 9,649	9,649 9,649	9,649 9,649	9,649 9,649	9,649 9,649	9,649 9,649	9,649 9,649	9,649 9,649	9,649 9,649	9,649 9,649	9,649 9,649	9,649 9,649
352.4	Well Drilling	Test Year Prior Year Increase (Decrease)	2,623 2,623	2,623 2,623	2,623 2,623	2,623 2,623	2,623 2,623	2,623 2,623	2,623 2,623	2,623 2,623	2,623 2,623	2,623 2,623	2,623 2,623	2,623 2,623	2,623 2,623
352.5	Well Equipment	Test Year Prior Year Increase (Decrease)	6,143 6,154	6,143 6,143	6,143 6,143	6,143 6,143	6,143 6,143	6,143 6,143	6,143 6,143	6,143 6,143	6,143 6,143	6,143 6,143	6,143 6,143	6,143 6,143	6,143 6,143
353	Lines	Test Year Prior Year Increase (Decrease)	12,769 12,196 573	12,769 12,477 292	12,769 12,660 109	12,769 12,660 109	12,769 12,838 (69)	12,769 12,838 (69)	12,769 12,838 (69)	12,769 12,787 (18)	12,769 12,787 (18)	12,769 12,787 (18)	12,769 12,787 (18)	12,769 12,787 (14)	12,769 12,783 (14)
354	Compressor Station Equipment	Test Year Prior Year Increase (Decrease)	14,121 13,776 346	14,121 13,775 346	14,124 13,878 246	14,124 13,900 224	14,124 13,962 162	14,124 13,962 162	14,124 13,962 162	15,121 13,962 1,159	15,121 13,961 1,159	15,121 13,961 1,159	15,121 14,121 999	15,121 14,121 999	15,121 14,121 999
355	Measuring and Regulating Equipment	Test Year Prior Year Increase (Decrease)	388 377 11	388 377 11	388 388	388 388	388 388	388 388	388 388	388 388	388 388	388 388	388 388	388 388	388 388
356	Purification Equipment	Test Year Prior Year Increase (Decrease)	9,934 9,908 27	9,934 9,908 27	9,934 9,908 27	9,934 9,920 14	9,934 9,920 14	9,934 9,920 14	9,934 9,934	9,934 9,934	9,934 9,934	9,934 9,934	9,934 9,934	9,934 9,934	9,934 9,934
357	Other Equipment	Test Year Prior Year Increase (Decrease)	1,033 1,033	1,033 1,033	1,033 1,033	1,033 1,033	1,033 1,033	1,033 1,033	1,033 1,033	1,033 1,033	1,033 1,033	1,033 1,033	1,067 1,033 34	1,067 1,033 34	1,067 1,033 34
358	Asset Retirement Obligation -UG Storage	Test Year Prior Year Increase (Decrease)	541 504 37	541 504 37	541 504 37	541 504 37	541 504 37	541 504 37	541 504 37	541 504 37	541 504 37	541 504 37	541 504 37	541 504 37	541 504 37
	Total Gas Underground	Test Year Prior Year Increase (Decrease)	61,256 60,178 1,077	61,256 60,448 807	61,258 60,746 512	61,258 60,796 462	61,258 61,035 222	61,257 61,035 222	61,257 61,063 195	62,254 61,048 1,206	62,254 61,048 1,206	62,254 61,048 1,206	62,312 61,273 1,038	62,312 61,270 1,042	62,312 61,270 1,042
	Other Storage														
360.1	Land	Test Year Prior Year Increase (Decrease)													
360.2	Land Rights	Test Year Prior Year Increase (Decrease)													

Louisville Gas and Electric Company

Case No. 2008-00252

Comparison of Gas Operations Test Year Account Balances  
With Those of the Preceding Year

"000 Omitted"

	Title of Accounts		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance
361	Structures and Improvements	Test Year Prior Year Increase (Decrease)													
362	Gas Holders	Test Year Prior Year Increase (Decrease)													
	Total Other Storage	Test Year Prior Year Increase (Decrease)													
	Transmission Plant														
365.11	Land	Test Year Prior Year Increase (Decrease)													
365.12	Land Rights	Test Year Prior Year Increase (Decrease)													
365.2	Rights of Way	Test Year Prior Year Increase (Decrease)	221 221	221 221	221 221	221 221	221 221	221 221	221 221	221 221	221 221	221 221	221 221	221 221	221 221
366.1	Compressor Station Structures	Test Year Prior Year Increase (Decrease)													
366.2	Measuring and Regulating Station Structures	Test Year Prior Year Increase (Decrease)													
366.3	Other Structures	Test Year Prior Year Increase (Decrease)													
367	Mans	Test Year Prior Year Increase (Decrease)	12,681 12,673 8	12,681 12,673 8	12,681 12,673 8	12,681 12,673 8	12,681 12,673 8	12,681 12,673 8	12,681 12,673 8	12,681 12,673 8	12,681 12,673 8	12,681 12,673 8	12,681 12,673 8	12,681 12,673 8	12,681 12,673 8
368	Compressor Station Equipment	Test Year Prior Year Increase (Decrease)													



Louisville Gas and Electric Company

Case No. 2008-00252

Comparison of Gas Operations Test Year Account Balances  
With Those of the Preceding Year

"000 Omitted"

	Title of Accounts		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance
369	Measuring and Regulating Station Equipment	Test Year Prior Year Increase (Decrease)													
370	Communications Equipment	Test Year Prior Year Increase (Decrease)													
371	Other Equipment	Test Year Prior Year Increase (Decrease)													
	Total Transmission Plant	Test Year Prior Year Increase (Decrease)	12,902 12,894 8	12,902 12,894 8	12,902 12,894 8	12,902 12,894 8	12,902 12,894 8	12,902 12,894 8	12,902 12,894 8	12,902 12,894 8	12,902 12,894 8	12,902 12,894 8	12,902 12,894 8	12,902 12,894 8	12,902 12,894 8
	Distribution Plant														
374.11	City Gate Check Station Land	Test Year Prior Year Increase (Decrease)	8 8	8 8	8 8	8 8	8 8	8 8	8 8	8 8	8 8	8 8	8 8	8 8	8 8
374.12	Other Distribution Land	Test Year Prior Year Increase (Decrease)	54 54 0	52 54 (2)	52 54 (2)	52 54 (2)	52 54 (2)	52 54 (2)	52 54 (2)	52 54 (2)	52 54 (2)	52 54 (2)	52 54 (2)	52 54 (2)	52 54 (2)
374.21	City Gate Check Station Land Rights	Test Year Prior Year Increase (Decrease)													
374.22	Other Distribution Land Rights	Test Year Prior Year Increase (Decrease)	74 74	74 74	74 74	74 74	74 74	74 74	74 74	74 74	74 74	74 74	74 74	74 74	74 74
375.1	City Gate Station Structures and Improvements	Test Year Prior Year Increase (Decrease)	224 209 15	224 209 15	224 209 15	224 214 10	224 214 10	224 214 10	224 214 10	224 224	224 224	224 224	224 224	224 224	224 224
375.2	Other Distribution Structures and Improvements	Test Year Prior Year Increase (Decrease)	505 788 (283)	505 788 (283)	505 788 (283)	505 787 (282)	505 787 (282)	505 505	505 505	505 505	505 505	505 505	505 505	505 505	505 505
376	Mans	Test Year Prior Year Increase (Decrease)	263,220 259,203 4,017	263,219 260,095 3,124	263,609 260,297 3,313	263,609 261,336 2,274	263,917 261,333 2,584	273,314 262,335 10,980	271,784 262,335 9,449	273,201 262,335 10,867	279,574 262,329 17,245	279,586 262,329 17,257	279,586 262,377 17,209	279,586 262,377 17,209	279,586 262,377 17,209
377	Compressor Station Equipment	Test Year Prior Year Increase (Decrease)													

Louisville Gas and Electric Company

Case No. 2008-00252

Comparison of Gas Operations Test Year Account Balances  
With Those of the Preceding Year

"000 Omitted"

	Title of Accounts		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance
378	Measuring and Regulating Station Equipment - General	Test Year Prior Year Increase (Decrease)	7,859 8,165 311 (306)	7,899 7,588 311 (7)	7,899 7,669 230 (7)	7,899 7,854 45 (7)	8,051 7,853 197 (7)	8,051 7,853 197 (7)	8,051 7,853 197 (7)	8,051 7,853 197 (7)	8,051 7,849 202 (7)	8,254 7,849 406 (7)	8,254 7,851 403 (7)	8,254 7,851 403 (7)	8,254 7,851 403 (7)
379	Measuring and Regulating Station Equipment City Gate Check Stations	Test Year Prior Year Increase (Decrease)	3,847 3,802 45 (7)	3,864 3,802 63 (7)	3,864 3,802 63 (7)	3,864 3,802 63 (7)	3,864 3,802 63 (7)	3,864 3,802 63 (7)	3,864 3,802 63 (7)	3,864 3,847 18 (7)	3,864 3,847 18 (7)	3,864 3,847 18 (7)	3,864 3,847 18 (7)	3,864 3,847 18 (7)	3,864 3,847 18 (7)
380	Services	Test Year Prior Year Increase (Decrease)	125,356 125,364 1,957 (7)	125,356 125,364 1,957 (7)	125,356 125,364 1,957 (7)	125,356 125,363 1,957 (7)	127,323 125,366 10,951 (7)	136,317 125,366 10,951 (7)	136,317 125,366 10,951 (7)	136,317 125,366 10,951 (7)	137,879 125,366 12,513 (7)	137,879 125,366 12,513 (7)	137,879 125,366 12,513 (7)	137,879 125,366 12,513 (7)	137,879 125,366 12,513 (7)
381	Meters	Test Year Prior Year Increase (Decrease)	21,172 20,289 882 (7)	21,172 20,289 882 (7)	21,172 20,289 882 (7)	21,172 20,313 859 (7)	21,172 20,313 859 (7)	21,172 20,313 859 (7)	21,172 20,313 859 (7)	22,085 21,172 913 (7)	22,085 21,172 913 (7)	22,085 21,172 913 (7)	22,085 21,172 913 (7)	22,085 21,172 913 (7)	22,085 21,172 913 (7)
382	Meter Installations	Test Year Prior Year Increase (Decrease)	9,136 6,690 2,447 (7)	9,136 6,690 2,447 (7)	9,136 6,690 2,447 (7)	9,136 6,690 2,447 (7)	9,136 6,690 2,447 (7)	9,136 6,690 2,447 (7)	9,136 6,690 2,447 (7)	9,381 9,136 245 (7)	9,381 9,136 245 (7)	9,381 9,136 245 (7)	9,381 9,136 245 (7)	9,381 9,136 245 (7)	9,381 9,136 245 (7)
383	House Regulator	Test Year Prior Year Increase (Decrease)	4,598 3,815 783 (7)	4,598 3,815 783 (7)	4,598 3,815 783 (7)	4,598 3,815 783 (7)	4,598 3,815 783 (7)	4,598 3,815 783 (7)	4,598 3,815 783 (7)	4,941 4,598 343 (7)	4,941 4,598 343 (7)	4,941 4,598 343 (7)	4,941 4,598 343 (7)	4,941 4,598 343 (7)	4,941 4,598 343 (7)
384	House Regulator Installations	Test Year Prior Year Increase (Decrease)	4,707 2,152 2,555 (7)	4,707 2,152 2,555 (7)	4,707 2,152 2,555 (7)	4,707 2,152 2,555 (7)	4,707 2,152 2,555 (7)	4,707 2,152 2,555 (7)	4,707 2,152 2,555 (7)	5,298 4,707 591 (7)	5,298 4,707 591 (7)	5,298 4,707 591 (7)	5,298 4,707 591 (7)	5,298 4,707 591 (7)	5,298 4,707 591 (7)
385	Industrial Measuring and Regulating Station Equipment	Test Year Prior Year Increase (Decrease)	159 159 0 (7)	159 159 0 (7)	159 159 0 (7)	159 159 0 (7)	159 159 0 (7)	159 159 0 (7)	159 159 0 (7)	159 159 0 (7)	159 159 0 (7)	159 159 0 (7)	159 159 0 (7)	159 159 0 (7)	159 159 0 (7)
386	Other Property on Customer Premises	Test Year Prior Year Increase (Decrease)													
387.00	Other Equipment	Test Year Prior Year Increase (Decrease)	51 65 14 (14)	51 51 0 (14)	51 51 0 (14)	51 51 0 (14)	51 51 0 (14)	51 51 0 (14)	51 51 0 (14)	51 51 0 (14)	51 51 0 (14)	51 51 0 (14)	51 51 0 (14)	51 51 0 (14)	51 51 0 (14)
388.00	Asset Retirement Obligation - Distribution	Test Year Prior Year Increase (Decrease)	31 31 0 (7)	31 31 0 (7)	31 31 0 (7)	31 31 0 (7)	31 31 0 (7)	31 31 0 (7)	31 31 0 (7)	31 31 0 (7)	31 31 0 (7)	31 31 0 (7)	31 31 0 (7)	31 31 0 (7)	31 31 0 (7)
	Total Distribution Plant	Test Year Prior Year Increase (Decrease)	441,002 430,868 10,134 (7)	441,056 431,168 9,888 (7)	441,446 431,451 9,995 (7)	441,446 432,703 8,744 (7)	443,873 432,702 11,171 (7)	462,264 433,422 28,842 (7)	460,734 433,422 27,312 (7)	464,243 440,121 24,123 (7)	472,179 440,110 32,068 (7)	472,394 440,110 32,284 (7)	472,394 440,162 32,232 (7)	472,394 440,162 32,232 (7)	472,394 440,162 32,232 (7)
	General Plant														

Louisville Gas and Electric Company

Case No. 2008-00252

Comparison of Gas Operations Test Year Account Balances  
With Those of the Preceding Year

"000 Omitted"

	Title of Accounts		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance
389.1	Land	Test Year Prior Year Increase (Decrease)													
389.2	Land Rights	Test Year Prior Year Increase (Decrease)													
390	Structures and Improvements	Test Year Prior Year Increase (Decrease)													
391	Office Furniture and Equipment	Test Year Prior Year Increase (Decrease)													
392.1	Transportation Equipment - Cars and Trucks	Test Year Prior Year Increase (Decrease)	1,932 2,913	1,932 2,913	1,932 2,913	1,932 2,913	1,932 2,913	1,932 2,913	1,932 2,913	1,932 2,913	1,932 2,913	1,932 2,913	1,932 2,913	1,932 2,913	1,932 2,913
392.2	Transportation Equipment - Trailers	Test Year Prior Year Increase (Decrease)	475 470 4	451 470	451 470	451 470	451 470	451 470	451 476	451 475	451 475	451 475	451 475	451 475	451 475
393	Stores Equipment	Test Year Prior Year Increase (Decrease)													
394.1	Shop Equipment	Test Year Prior Year Increase (Decrease)													
394.2	Garage Equipment	Test Year Prior Year Increase (Decrease)													
394.3	Other Equipment	Test Year Prior Year Increase (Decrease)	3,712 3,468 244	3,742 3,510 233	3,742 3,510 233	3,742 3,510 233	3,748 3,510 238	3,748 3,510 238	3,748 3,510 238	3,745 3,475 270	3,745 3,475 270	3,745 3,475 270	3,750 3,475 276	3,750 3,475 276	3,750 3,475 276
395	Laboratory Equipment	Test Year Prior Year Increase (Decrease)	440 435 4	440 435 4	440 435 4	440 448 (9)	440 448 (9)	440 448 (9)	440 448 (9)	437 440 (3)	437 440 (3)	437 440 (3)	437 440 (3)	437 440 (3)	437 440 (3)
396.1	Power Operated Equipment - Hourly Rated	Test Year Prior Year Increase (Decrease)	2,416 2,991	2,416 2,991	2,416 2,991	2,416 2,991	2,416 2,991	2,416 2,991	2,416 2,991	2,416 2,991	2,416 2,991	2,416 2,991	2,416 2,991	2,416 2,991	2,416 2,991
396.2	Power Operated Equipment - Other	Test Year Prior Year Increase (Decrease)	53 58 (5)	53 58 (5)	53 58 (5)	53 58 (5)	53 58 (5)	53 58 (5)	53 58 (5)	52 53 (2)	52 53 (2)	52 53 (2)	52 53 (2)	52 53 (2)	52 53 (2)

Louisville Gas and Electric Company

Case No. 2008-00252

Comparison of Gas Operations Test Year Account Balances  
With Those of the Preceding Year

"000 Omitted"

	Title of Accounts		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance
397	Communications Equipment	Test Year Prior Year Increase (Decrease)													
398	Miscellaneous Equipment	Test Year Prior Year Increase (Decrease)													
399	Other Intangible Property	Test Year Prior Year Increase (Decrease)													
	Total General Plant	Test Year Prior Year Increase (Decrease)	9,028 10,336 (1,307)	9,035 10,377 (1,342)	9,035 10,377 (1,342)	9,035 10,390 (1,355)	9,040 10,390 (1,350)	9,040 10,390 (1,350)	9,040 10,396 (1,356)	9,033 10,346 (1,313)	9,033 10,346 (1,313)	9,033 10,346 (1,313)	9,038 10,346 (1,308)	9,038 10,346 (1,308)	9,038 10,346 (1,308)
	Total Gas Plant in Service	Test Year Prior Year Increase (Decrease)	524,189 514,277 9,912	524,250 514,889 9,361	524,642 515,469 9,173	524,642 516,784 7,858	527,074 517,023 10,051	545,465 517,743 27,722	543,934 517,776 26,158	548,434 524,411 24,023	556,369 524,400 31,969	556,584 524,400 32,184	556,647 524,677 31,971	556,647 524,673 31,974	556,647 524,673 31,974
106	Completed Construction Not Classified	Test Year Prior Year Increase (Decrease)													
107	Construction Work in Progress	Test Year Prior Year Increase (Decrease)	63,579 43,006 20,573	67,861 45,689 22,172	68,881 46,569 22,312	71,774 48,246 23,528	73,276 51,811 21,465	56,077 52,930 3,147	59,049 54,771 4,278	62,549 54,811 7,738	56,357 56,002 355	58,372 58,198 174	60,390 61,225 (835)	62,700 62,112 588	62,700 62,112 588
108	Reserve for Depreciation	Test Year Prior Year Increase (Decrease)	(199,370) (191,293) 8,077	(200,666) (191,753) 8,914	(201,392) (192,823) 8,569	(202,824) (193,933) 8,891	(204,035) (194,953) 9,082	(205,536) (195,864) 9,671	(205,237) (197,008) 8,229	(206,166) (195,901) 10,264	(207,407) (197,087) 10,321	(208,607) (198,291) 10,316	(209,798) (199,435) 10,363	(211,009) (199,965) 11,043	(211,009) (199,965) 11,043



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff  
Dated July 16, 2008**

**Question No. 20**

**Responding Witness: Shannon L. Charnas**

- Q-20. Provide the journal entries relating to the purchase of electric and gas utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since LG&E's inception. Also, provide a schedule showing the calculation of the acquisition adjustment at the date of purchase or each item of utility plant, the amortization period, and the unamortized balance at the end of the test year.
- A-20. Differences between the Company and the Commission, arising out of original cost studies, were settled when the Public Service Commission of Kentucky, by order dated January 5, 1945, approved the proposal that the amounts classified in Plant Acquisition Adjustments at December 31, 1943 (\$6,500,062) be disposed of as follows:
- a. \$1,563,967 to be charged to the Reserve for Depreciation in December 1944,
  - b. \$63,850 to be classified to Plant in Service in December 1944 and
  - c. \$4,872,245 to be amortized by deductions from income at the rate of \$325,200 per year beginning January 1, 1944. (Amortization was completed in 1958)

Since 1944 Louisville Gas and Electric Company has acquired no significant electric or gas utility plant as an operating unit or system by purchase, merger, consolidation, liquidation or otherwise.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff  
Dated July 16, 2008**

**Question No. 21**

**Responding Witness: Shannon L. Charnas**

- Q-21. For LG&E's electric operations and gas operations, provide separate schedules showing a comparison of the balance in the total company and Kentucky revenue accounts for each month of the test year to the same month of the preceding year for each revenue account or subaccount included in LG&E's chart of accounts. Include appropriate footnotes to show the month each rate increase was granted and the month the full increase was recorded in the accounts. See Format 16.
- A-21. See attached. For all retail electric service rate schedules (reflected in general ledger accounts 440101 through 445119) one change to base rates occurred in the test year. The change, representing the roll-in of a portion of the Company's fuel adjustment clause, was approved by order of the Commission in Case No. 2006-00510 dated October 12, 2007, and was effective with the first billing cycle in December 2007. This results in an increase to base rates and a decrease to the Company's fuel adjustment clause.



Louisville Gas and Electric Company

Case No. 2008-00252

Comparison of Total Company Test Year Account Balances  
With Those of the Preceding Year

"000 Omitted"

Account 440101 Electric Residential DSM	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	284	381	425	512	368	250	204	292	292	287	262	204	3,761
Prior Year - 2007	186	280	378	395	214	166	199	244	229	244	201	234	2,970
Increase	98	101	47	117	154	84	5	48	63	43	61		791
(Decrease)												(30)	

Account 440102 Electric Residential-Energy	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	15,905	21,349	23,747	28,621	20,527	14,032	11,471	16,357	16,365	16,059	14,697	11,688	210,818
Prior Year - 2007	11,932	17,943	24,530	25,346	13,761	10,672	12,763	15,662	16,158	16,719	14,015	11,425	190,926
Increase	3,973	3,406		3,275	6,766	3,360		695	207		682	263	19,892
(Decrease)			(783)				(1,292)			(660)			

Account 440103 Electric Residential-Energy Fuel	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	4,564	6,132	6,822	8,224	5,901	4,029	3,290	6,565	5,935	5,820	5,327	4,222	66,831
Prior Year - 2007	3,496	5,247	7,107	7,411	4,018	3,113	3,728	4,576	4,723	4,843	4,014	3,275	55,551
Increase	1,068	885		813	1,883	916		1,989	1,212	977	1,313	947	11,280
(Decrease)			(285)				(438)						

Louisville Gas and Electric Company

Case No. 2008-00252

Comparison of Total Company Test Year Account Balances  
With Those of the Preceding Year

"000 Omitted"

Account 440104 Electric Residential FAC	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	1,046	2,165	2,113	3,691	2,315	1,535	776	1,646	(425)	713	564	243	16,382
Prior Year - 2007	579	1,091	1,532	2,925	950	607	368	820	1,174	1,166	700	1,830	13,742
Increase	467	1,074	581	766	1,365	928	408	826					2,640
(Decrease)									(1,599)	(453)	(136)	(1,587)	

Account 440111 Electric Residential ECR	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	161	233	(82)	(201)	457	44	436	238	290	293	167	260	2,296
Prior Year - 2007	663	708	254	(38)	497	(311)	474	2,248	(32)	530	(307)	224	4,910
Increase						355			322		474	36	
(Decrease)	(502)	(475)	(336)	(163)	(40)		(38)	(2,010)		(237)			(2,614)

Account 440112 Electric Residential MSR	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	(524)	(834)	(938)	(1,019)	(752)	(531)	(430)	(511)	(585)	(540)	(599)	(507)	(7,770)
Prior Year - 2007	(551)	(785)	(898)	(790)	(451)	(359)	(426)	(503)	(510)	(534)	(456)	(380)	(6,643)
Increase	27												
(Decrease)		(49)	(40)	(229)	(301)	(172)	(4)	(8)	(75)	(6)	(143)	(127)	(1,127)

Louisville Gas and Electric Company

Case No. 2008-00252

Comparison of Total Company Test Year Account Balances  
With Those of the Preceding Year

"000 Omitted"

Account 440114 Electric Residential VDT	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	(224)	(295)	(321)	(385)	(284)	(201)	(162)	(16)	(286)	(129)	(282)	(161)	(2,746)
Prior Year - 2007	(183)	(256)	(343)	(360)	(205)	(164)	(194)	(229)	(224)	(228)	(195)	(163)	(2,744)
Increase			22				32	213		99		2	
(Decrease)	(41)	(39)		(25)	(79)	(37)			(62)		(87)		(2)

Account 440118 Electric Residential Demand Charge	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year - 2007	0	0	0	0	0	0	0	0	(1)	1	0	0	0
Increase									1				
(Decrease)										(1)			

Account 440119 Electric Residential Customer Charge	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	1,783	1,647	1,730	1,752	1,626	1,807	1,707	1,735	1,602	1,692	1,793	1,696	20,570
Prior Year - 2007	1,728	1,630	1,499	1,789	1,643	1,786	1,711	1,706	1,596	1,627	1,791	1,683	20,189
Increase	55	17	231			21		29	6	65	2	13	381
(Decrease)				(37)	(17)		(4)						

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<b>Account 442101</b> Electric Small Commercial DSM	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	23	26	27	31	24	22	20	21	21	21	20	15	271
Prior Year - 2007	29	33	38	39	28	29	26	28	30	29	28	15	352
Increase													
(Decrease)	(6)	(7)	(11)	(8)	(4)	(7)	(6)	(7)	(9)	(8)	(8)		(81)

<b>Account 442102</b> Electric Small Commercial-Energy	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	6,522	8,527	8,309	9,886	7,363	5,805	5,497	5,701	5,782	5,834	5,644	5,581	80,451
Prior Year - 2007	5,601	7,643	9,670	8,549	6,243	5,260	5,199	5,470	5,684	5,750	5,803	5,606	76,478
Increase	921	884		1,337	1,120	545	298	231	98	84			3,973
(Decrease)			(1,361)								(159)	(25)	

<b>Account 442103</b> Electric Small Commercial-Energy Fuel	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	1,622	1,764	1,857	2,186	1,646	1,599	1,383	2,062	1,848	1,843	1,792	1,722	21,324
Prior Year - 2007	1,482	1,624	1,889	1,929	1,404	1,459	1,336	1,412	1,472	1,459	1,424	1,404	18,294
Increase	140	140		257	242	140	47	650	376	384	368	318	3,030
(Decrease)			(32)										

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<b>Account 442104</b> Electric Small Commercial FAC	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	372	678	589	978	646	522	287	516	(118)	219	211	104	5,004
Prior Year - 2007	230	367	427	771	289	233	133	266	353	347	230	693	4,339
Increase	142	311	162	207	357	289	154	250					665
(Decrease)									(471)	(128)	(19)	(589)	

<b>Account 442111</b> Electric Small Commercial ECR	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	50	79	(67)	47	14	136	143	(33)	145	120	41	159	834
Prior Year - 2007	305	214	53	43	30	50	176	657	122	186	(84)	116	1,868
Increase				4		86			23		125	43	
(Decrease)	(255)	(135)	(120)		(16)		(33)	(690)		(66)			(1,034)

<b>Account 442112</b> Electric Small Commercial MSR	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	(200)	(301)	(305)	(324)	(248)	(209)	(191)	(165)	(194)	(182)	(215)	(219)	(2,753)
Prior Year - 2007	(247)	(307)	(285)	(248)	(184)	(166)	(161)	(166)	(170)	(173)	(175)	(170)	(2,452)
Increase	47	6						1					
(Decrease)			(20)	(76)	(64)	(43)	(30)		(24)	(9)	(40)	(49)	(301)

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Account 442114 Electric Small Commercial VDI	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	(86)	(106)	(105)	(123)	(93)	(79)	(72)	(2)	(94)	(44)	(100)	(70)	(974)
Prior Year - 2007	(82)	(101)	(110)	(112)	(83)	(76)	(73)	(75)	(75)	(74)	(75)	(73)	(1,009)
Increase			5				1	73		30		3	35
(Decrease)	(4)	(5)		(11)	(10)	(3)			(19)		(25)		

Account 442118 Electric Small Commercial Demand Charge	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year - 2007	0	0	0	0	0	0	0	0	(1)	1	0	0	0
Increase									1				
(Decrease)										(1)			

Account 442119 Electric Small Commercial Customer Charge	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	486	452	475	480	444	492	469	476	439	463	489	462	5,627
Prior Year - 2007	654	616	(793)	483	445	483	463	462	430	440	487	462	4,632
Increase			1,268			9	6	14	9	23	2		995
(Decrease)	(168)	(164)		(3)	(1)								

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"000 Omitted"

Account 442201 Electric Large Commercial DSM	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	21	21	21	25	19	20	18	18	17	16	17	14	227
Prior Year - 2007	32	32	35	35	28	30	27	26	29	24	28	13	339
Increase												1	
(Decrease)	(11)	(11)	(14)	(10)	(9)	(10)	(9)	(8)	(12)	(8)	(11)		(112)

Account 442202 Electric Large Commercial-Energy	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	2,212	2,145	2,165	2,544	1,939	1,976	1,846	1,793	1,727	1,722	1,761	1,753	23,583
Prior Year - 2007	2,127	2,226	2,395	2,458	1,920	2,100	1,853	1,840	1,726	1,843	1,702	1,832	24,022
Increase	85			86	19				1		59		
(Decrease)		(81)	(230)			(124)	(7)	(47)		(121)		(79)	(439)

Account 442203 Electric Large Commercial-Energy Fuel	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	2,997	2,943	2,986	3,491	2,658	2,707	2,519	3,540	2,976	2,971	3,039	3,024	35,851
Prior Year - 2007	2,828	2,811	3,091	3,111	2,508	2,684	2,359	2,353	2,528	2,240	2,416	2,565	31,494
Increase	169	132		380	150	23	160	1,187	448	731	623	459	4,357
(Decrease)			(105)										

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Account 442204 Electric Large Commercial FAC	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	683	1,156	1,005	1,608	1,052	874	521	913	(228)	300	294	181	8,359
Prior Year - 2007	429	648	744	1,296	515	425	240	461	656	573	399	1,242	7,628
Increase	254	508	261	312	537	449	281	452					731
(Decrease)									(884)	(273)	(105)	(1,061)	

Account 442205 Electric Large Commercial SIUD	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	13	45	30	34	26	27	24	17	20	19	20	19	294
Prior Year - 2007	36	36	40	41	32	34	30	17	25	22	23	25	361
Increase		9											
(Decrease)	(23)		(10)	(7)	(6)	(7)	(6)		(5)	(3)	(3)	(6)	(67)

Account 442211 Electric Large Commercial ECR	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	92	69	(115)	52	16	198	211	(59)	180	153	146	189	1,132
Prior Year - 2007	423	250	52	52	41	97	233	817	139	212	(91)	166	2,391
Increase						101			41		237	23	
(Decrease)	(331)	(181)	(167)		(25)		(22)	(876)		(59)			(1,259)



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Account 442212 Electric Large Commercial MSR	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	(277)	(373)	(352)	(382)	(288)	(271)	(262)	(209)	(228)	(223)	(268)	(282)	(3,415)
Prior Year - 2007	(340)	(402)	(331)	(299)	(244)	(231)	(217)	(203)	(201)	(203)	(220)	(230)	(3,121)
Increase	63	29											
(Decrease)			(21)	(83)	(44)	(40)	(45)	(6)	(27)	(20)	(48)	(52)	(294)

Account 442214 Electric Large Commercial VDI	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	(118)	(130)	(122)	(144)	(108)	(102)	(99)	3	(115)	(54)	(128)	(89)	(1,206)
Prior Year - 2007	(112)	(132)	(130)	(135)	(111)	(106)	(98)	(93)	(88)	(87)	(94)	(99)	(1,285)
Increase		2	8		3	4		96		33		10	79
(Decrease)	(6)			(9)			(1)		(27)		(34)		

Account 442218 Electric Large Commercial Demand Charge	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	6,212	7,573	6,950	8,250	5,838	5,086	5,430	4,709	4,317	4,950	4,817	4,925	69,057
Prior Year - 2007	5,301	7,544	6,905	7,219	5,864	4,901	4,767	4,499	4,154	4,524	5,204	5,345	66,227
Increase	911	29	45	1,031		185	663	210	163	426			2,830
(Decrease)					(26)						(387)	(420)	

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<b>Account 442219</b> Electric Large Commercial Customer Charge	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	186	173	178	183	170	188	174	180	169	173	185	176	2,135
Prior Year - 2007	180	168	176	189	171	186	177	173	168	166	184	176	2,114
Increase	6	5	2			2		7	1	7	1		21
(Decrease)				(6)	(1)		(3)						

<b>Account 442302</b> Electric Industrial-Energy	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	2,389	2,038	2,462	2,562	2,018	2,099	2,058	1,973	2,645	1,840	2,103	1,988	26,175
Prior Year - 2007	3,863	1,115	1,654	1,782	1,462	1,675	1,530	1,600	1,511	1,408	1,374	2,249	21,223
Increase		923	808	780	556	424	528	373	1,134	432	729		4,952
(Decrease)	(1,474)											(261)	

<b>Account 442303</b> Electric Industrial- Energy Fuel	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	3,679	3,299	3,466	3,775	3,189	3,472	3,291	4,229	5,361	3,607	4,075	3,881	45,324
Prior Year - 2007	3,645	3,566	3,613	3,584	3,336	3,610	3,301	3,267	3,299	3,028	3,363	3,351	40,963
Increase	34			191				962	2,062	579	712	530	4,361
(Decrease)		(267)	(147)		(147)	(138)	(10)						

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<b>Account 442304</b> Electric Industrial FAC	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	927	1,315	1,151	1,830	1,141	1,073	457	900	238	288	444	232	9,996
Prior Year - 2007	623	820	889	1,484	625	567	330	635	868	749	541	1,690	9,821
Increase	304	495	262	346	516	506	127	265					175
(Decrease)									(630)	(461)	(97)	(1,458)	

<b>Account 442311</b> Electric Industrial ECR	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	0	42	(53)	43	15	205	224	(93)	315	176	110	242	1,226
Prior Year - 2007	329	302	34	40	62	123	246	914	123	216	(65)	172	2,496
Increase				3		82			192		175	70	
(Decrease)	(329)	(260)	(87)		(47)		(22)	(1,007)		(40)			(1,270)

<b>Account 442312</b> Electric Industrial MSR	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	(255)	(233)	(332)	(294)	(294)	(275)	(265)	(227)	(256)	(250)	(267)	(278)	(3,226)
Prior Year - 2007	(311)	(322)	(322)	(256)	(256)	(251)	(243)	(241)	(231)	(233)	(244)	(244)	(3,154)
Increase	56	89						14					
(Decrease)			(10)	(38)	(38)	(24)	(22)		(25)	(17)	(23)	(34)	(72)

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Account 442314 Electric Industrial VDT	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	(114)	(120)	(119)	(128)	(109)	(110)	(102)	(30)	(127)	(56)	(139)	(96)	(1,250)
Prior Year - 2007	(93)	(117)	(114)	(126)	(107)	(106)	(107)	(96)	(98)	(92)	(103)	(101)	(1,260)
Increase							5	66		36		5	10
(Decrease)	(21)	(3)	(5)	(2)	(2)	(4)			(29)		(36)		

Account 442318 Electric Industrial Demand Charge	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	4,887	6,109	5,745	6,228	5,377	4,625	4,529	4,376	5,493	4,436	4,110	4,514	60,429
Prior Year - 2007	2,980	7,267	6,557	6,542	6,076	5,183	4,999	4,757	4,607	4,721	5,394	4,335	63,418
Increase	1,907								886			179	
(Decrease)		(1,158)	(812)	(314)	(699)	(558)	(470)	(381)		(285)	(1,284)		(2,989)

Account 442319 Electric Industrial Customer Charge	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	41	39	40	41	37	41	39	40	36	38	41	37	470
Prior Year - 2007	39	39	39	42	39	42	40	40	37	38	40	40	475
Increase	2		1								1		
(Decrease)				(1)	(2)	(1)	(1)		(1)			(3)	(5)

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<b>Account 444102</b> Electric Street Lighting-Energy	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	512	472	469	517	424	471	482	430	562	470	471	456	5,736
Prior Year - 2007	434	436	672	469	446	472	476	448	428	458	481	472	5,692
Increase	78	36		48			6		134	12			44
(Decrease)			(203)		(22)	(1)		(18)			(10)	(16)	

<b>Account 444103</b> Electric Street Lighting-Energy Fuel	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	61	52	54	66	62	78	82	110	127	80	93	68	933
Prior Year - 2007	57	52	53	62	65	81	82	86	76	68	73	60	815
Increase	4		1	4				24	51	12	20	8	118
(Decrease)					(3)	(3)							

<b>Account 444104</b> Electric Street Lighting FAC	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	15	21	2	4	21	21	9	23	5	6	10	4	141
Prior Year - 2007	11	12	13	25	11	12	8	16	20	17	12	31	188
Increase	4	9			10	9	1	7					
(Decrease)			(11)	(21)					(15)	(11)	(2)	(27)	(47)

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Account 444111 Electric Street Lighting ECR	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	0	(5)	(2)	0	3	18	16	(9)	14	8	6	13	62
Prior Year - 2007	20	13	0	(1)	3	10	14	47	1	18	(6)	15	134
Increase				1		8	2		13		12		
(Decrease)	(20)	(18)	(2)					(56)		(10)		(2)	(72)

Account 444112 Electric Street Lighting MSK	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	(13)	(16)	(13)	(15)	(13)	(14)	(15)	(10)	(17)	(12)	(16)	(15)	(169)
Prior Year - 2007	(17)	(15)	(14)	(12)	(12)	(12)	(13)	(12)	(11)	(12)	(12)	(12)	(154)
Increase	4		1					2					
(Decrease)		(1)		(3)	(1)	(2)	(2)		(6)		(4)	(3)	(15)

Account 444114 Electric Street Lighting VDT	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	(6)	(5)	(4)	(6)	(4)	(5)	(5)	(2)	(6)	(3)	(7)	(5)	(58)
Prior Year - 2007	(6)	(5)	(4)	(5)	(5)	(7)	(6)	(6)	(4)	(5)	(5)	(5)	(63)
Increase					1	2	1	4		2			5
(Decrease)				(1)					(2)		(2)		

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<b>Account 444119</b> Electric Street Lighting Customer Charge	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	4	2	3	4	2	4	3	3	2	3	3	3	36
Prior Year - 2007	41	39	(249)	3	3	3	3	3	3	3	3	3	(142)
Increase			252	1		1							178
(Decrease)	(37)	(37)			(1)				(1)				

<b>Account 445101</b> Electric Public Authority DSM	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	7	7	8	8	9	8	6	7	6	7	6	5	84
Prior Year - 2007	10	9	10	13	11	11	9	9	9	10	9	4	114
Increase												1	
(Decrease)	(3)	(2)	(2)	(5)	(2)	(3)	(3)	(2)	(3)	(3)	(3)		(30)

<b>Account 445102</b> Electric Public Authority-Energy	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	1,777	1,997	1,957	2,380	1,988	1,605	1,293	1,718	1,549	1,433	1,502	1,462	20,661
Prior Year - 2007	1,424	1,415	1,468	1,676	1,459	1,299	1,213	691	2,876	695	1,195	1,623	17,034
Increase	353	582	489	704	529	306	80	1,027		738	307		3,627
(Decrease)									(1,327)			(161)	

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Account 445103 Electric Public Authority-Energy Fuel	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	1,541	1,519	1,562	1,855	1,548	1,472	1,362	1,821	1,618	1,580	1,672	1,645	19,195
Prior Year - 2007	1,462	1,386	1,532	1,672	1,427	1,403	1,261	1,353	993	1,250	1,303	1,305	16,347
Increase	79	133	30	183	121	69	101	468	625	330	369	340	2,848
(Decrease)													

Account 445104 Electric Public Authority FAC	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	362	606	525	868	495	472	265	455	(91)	174	165	101	4,397
Prior Year - 2007	226	331	377	689	274	225	127	280	264	307	216	644	3,960
Increase	136	275	148	179	221	247	138	175					437
(Decrease)									(355)	(133)	(51)	(543)	

Account 445105 Electric Public Authority STOD PCR	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	3	8	5	6	7	6	4	3	4	4	4	3	57
Prior Year - 2007	7	6	7	8	7	7	6	3	4	4	4	4	67
Increase		2											
(Decrease)	(4)		(2)	(2)		(1)	(2)					(1)	(10)



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Account 445111 Electric Public Authority ECR	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	40	35	(54)	33	15	93	95	(26)	96	78	55	104	564
Prior Year - 2007	204	121	18	31	31	46	114	411	74	100	(45)	78	1,183
Increase				2		47			22		100	26	
(Decrease)	(164)	(86)	(72)		(16)		(19)	(437)		(22)			(619)

Account 445112 Electric Public Authority MSR	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	(132)	(178)	(173)	(194)	(160)	(140)	(124)	(110)	(118)	(109)	(138)	(145)	(1,721)
Prior Year - 2007	(162)	(188)	(157)	(150)	(132)	(117)	(107)	(112)	(94)	(95)	(108)	(115)	(1,537)
Increase	30	10						2					
(Decrease)			(16)	(44)	(28)	(23)	(17)		(24)	(14)	(30)	(30)	(184)

Account 445114 Electric Public Authority VDT	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	(57)	(63)	(59)	(74)	(59)	(54)	(46)	(3)	(57)	(26)	(64)	(46)	(608)
Prior Year - 2007	(54)	(62)	(60)	(69)	(60)	(53)	(50)	(50)	(48)	(40)	(47)	(48)	(641)
Increase			1		1		4	47		14		2	33
(Decrease)	(3)	(1)		(5)		(1)			(9)		(17)		

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<b>Account 445118</b> Electric Public Authority Demand Charge	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	2,192	2,628	2,391	3,048	2,415	2,014	1,944	1,743	1,542	1,757	1,772	1,984	25,430
Prior Year - 2007	2,035	3,162	2,775	3,141	2,761	2,181	2,022	2,149	927	2,075	2,096	1,930	27,254
Increase	157								615			54	
(Decrease)		(534)	(384)	(93)	(346)	(167)	(78)	(406)		(318)	(324)		(1,824)

<b>Account 445119</b> Electric Public Authority Customer Charge	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	52	49	50	52	47	53	49	49	47	49	53	49	599
Prior Year - 2007	53	45	47	53	50	52	50	50	47	47	53	49	596
Increase		4	3			1				2			3
(Decrease)	(1)			(1)	(3)		(1)	(1)					

<b>Account 447005</b> Intercompany Sales	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	3	60	4	1	82	24	33	0	0	0	88	42	337
Prior Year - 2007	0	0	16	70	0	0	16	7	18	11	25	20	183
Increase	3	60			82	24	17				63	22	154
(Decrease)			(12)	(69)				(7)	(18)	(11)			

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Account 447006 Intercompany Sales NL	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	8,323	6,560	5,911	7,648	4,497	6,526	6,665	8,910	10,771	7,525	8,474	6,626	88,436
Prior Year - 2007	8,687	6,973	8,678	8,024	6,535	10,722	11,244	9,346	11,016	9,636	9,318	8,096	108,275
Increase													
(Decrease)	(364)	(413)	(2,767)	(376)	(2,038)	(4,196)	(4,579)	(436)	(245)	(2,111)	(844)	(1,470)	(19,839)

Account 447016 Sales for Resale- MISO Day 2	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	726	315	591	194	85	992	425	1,144	3,897	1,583	2,776	1,379	14,107
Prior Year - 2007	10,625	7,799	10,113	5,418	4,244	3,459	6,855	3,141	5,304	4,159	2,177	199	63,493
Increase											599	1,180	
(Decrease)	(9,899)	(7,484)	(9,522)	(5,224)	(4,159)	(2,467)	(6,430)	(1,997)	(1,407)	(2,576)			(49,386)

Account 447050 Sales for Resale-Energy	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	3,131	3,905	4,904	2,581	2,652	5,788	3,572	8,095	5,401	2,662	6,427	4,250	53,368
Prior Year - 2007	0	(2)	0	3	2,542	6,367	13,507	4,727	7,146	5,007	3,854	2,693	45,844
Increase	3,131	3,907	4,904	2,578	110			3,368			2,573	1,557	7,524
(Decrease)						(579)	(9,935)		(1,745)	(2,345)			

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Account 447100 Brokered Sales-Energy	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year - 2007	217	297	312	258	6	0	0	0	0	0	0	0	1,090
Increase													
(Decrease)	(217)	(297)	(312)	(258)	(6)								(1,090)

Account 447109 Brokered Sales- MISO Day 2	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year - 2007	5,625	1,345	1,547	1,411	201	223	184	39	43	29	2	0	10,649
Increase													
(Decrease)	(5,625)	(1,345)	(1,547)	(1,411)	(201)	(223)	(184)	(39)	(43)	(29)	(2)		(10,649)

Account 447110 Settled Swap Revenue	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	1,379	334	138	3	250	241	447	(286)	950	651	15	0	4,122
Prior Year - 2007	1,497	84	0	0	1,525	2,153	1,325	6,327	260	1,517	224	279	15,191
Increase		250	138	3					690				
(Decrease)	(118)				(1,275)	(1,912)	(878)	(6,613)		(866)	(209)	(279)	(11,069)

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Account 447120 Settled Swap Revenue- Proprietary	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	0	0	0	0	185	4	0	566	268	450	15	0	1,488
Prior Year - 2007	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase					185	4		566	268	450	15		1,488
(Decrease)													

Account 447121 Settled Swap Revenue- Proprietary - Netting	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	0	0	0	0	0	0	(189)	(547)	(268)	(380)	0	0	(1,384)
Prior Year - 2007	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase							(189)	(547)	(268)	(380)			(1,384)
(Decrease)													

Account 447200 Brokered Purchases	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	(5)	(6)	0	(15)	0	(1)	(1)	0	(7)	(3)	0	(5)	(43)
Prior Year - 2007	(31)	(24)	(25)	(7)	(3)	0	0	(5)	0	(3)	(2)	(30)	(130)
Increase	26	18	25		3			5			2	25	87
(Decrease)				(8)		(1)	(1)		(7)				

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<b>Account 447209</b> Brokered Purchases- MSIU Day 2	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year - 2007	(5,809)	(1,430)	(1,718)	(1,620)	(209)	(229)	(213)	(35)	(36)	(23)	(2)	0	(11,324)
Increase	5,809	1,430	1,718	1,620	209	229	213	35	36	23	2		11,324
(Decrease)													

<b>Account 447210</b> Settled Swap Expense	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	(2,437)	(414)	(178)	(20)	(408)	(831)	(473)	(192)	(301)	(834)	(94)	0	(6,182)
Prior Year - 2007	(387)	(61)	(3)	0	(168)	(198)	(974)	(224)	(205)	(4,130)	(193)	(249)	(6,792)
Increase							501	32		3,296	99	249	610
(Decrease)	(2,050)	(353)	(175)	(20)	(240)	(633)			(96)				

<b>Account 447220</b> Settled Swap Expense- Proprietary	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	0	0	0	0	(459)	(20)	(1)	(256)	(336)	(312)	0	0	(1,384)
Prior Year - 2007	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase													
(Decrease)					(459)	(20)	(1)	(256)	(336)	(312)			(1,384)

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<b>Account 447221</b> Settled Swap Expense- Proprietary-Netting	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	0	0	0	0	0	0	189	547	268	380	0	0	1,384
Prior Year - 2007	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase							189	547	268	380			1,384
(Decrease)													

<b>Account 450001</b> Forfeited Discounts-Elec.	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	136	158	237	281	325	352	217	178	179	237	252	193	2,745
Prior Year - 2007	130	120	192	253	297	197	139	168	166	163	209	160	2,194
Increase	6	38	45	28	28	155	78	10	13	74	43	33	551
(Decrease)													

<b>Account 451001</b> Reconnect Charges-Elec.	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	81	70	62	49	77	74	59	46	32	25	72	74	721
Prior Year - 2007	100	88	52	79	80	78	49	31	49	37	77	82	802
Increase			10				10	15					
(Decrease)	(19)	(18)		(30)	(3)	(4)			(17)	(12)	(5)	(8)	(81)

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Account 451002 Temp. Service Charges-Electric	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	13	8	9	8	10	10	7	8	7	5	6	11	102
Prior Year - 2007	13	12	11	13	11	9	10	7	12	8	12	13	131
Increase						1		1					
(Decrease)		(4)	(2)	(5)	(1)		(3)		(5)	(3)	(6)	(2)	(29)

Account 451004 Other Service Revenues-Electric	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	2	5	4	4	3	3	5	3	2	3	2	3	39
Prior Year - 2007	3	5	3	5	3	4	4	3	2	2	5	4	43
Increase			1				1			1			
(Decrease)	(1)			(1)		(1)					(3)	(1)	(4)

Account 454001 CATV Attach Rent	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	36	0	35	35	35	35	35	35	35	35	35	35	386
Prior Year - 2007	42	42	35	35	35	35	35	35	35	404	35	35	803
Increase													
(Decrease)	(6)	(42)								(369)			(417)



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<b>Account 454002</b> Other Rent from Electric Property	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	168	223	578	147	149	79	214	197	161	159	178	168	2,421
Prior Year - 2007	175	252	158	216	175	268	183	176	173	181	178	284	2,419
Increase			420				31	21					2
(Decrease)	(7)	(29)		(69)	(26)	(189)			(12)	(22)		(116)	

<b>Account 454003</b> Rent from Fiber Optics	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	0	0	0	0	0	0	0	0	0	229	0	0	229
Prior Year - 2007	0	0	0	0	0	0	0	0	0	2	0	0	2
Increase										227			227
(Decrease)													

<b>Account 456003</b> Comp - Tax Remit - Elec	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	1	1	1	1	1	1	1	1	1	1	1	1	12
Prior Year - 2007	1	1	1	1	1	1	1	1	1	1	1	1	12
Increase													
(Decrease)													

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<b>Account 456004</b> Comp-Slby Pwr-H2O CO	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	0	0	0	0	0	0	0	0	10	0	0	0	10
Prior Year - 2007	0	0	0	0	0	0	0	0	10	0	0	0	10
Increase													
(Decrease)													

<b>Account 456007</b> Returned Check Charge-Electnc	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	3	3	3	3	3	4	3	3	3	3	3	3	37
Prior Year - 2007	3	3	3	3	3	2	2	2	2	2	2	3	30
Increase						2	1	1	1	1	1		7
(Decrease)													

<b>Account 456008</b> Other Miscellaneous Electric Revenues	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	2	1	4	8	(13)	3	5	(10)	4	1	(281)	1	(275)
Prior Year - 2007	10	18	4	6	2	10	(13)	14	7	352	(263)	2	149
Increase				2			18						
(Decrease)	(8)	(17)			(15)	(7)		(24)	(3)	(351)	(18)	(1)	(424)

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Account 456013 LPM LD Dispatch Fee	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	0	10	2	2	2	2	2	2	2	2	(3)	0	23
Prior Year - 2007	2	2	2	2	2	2	2	2	0	0	0	0	16
Increase		8							2	2			7
(Decrease)	(2)										(3)		

Account 456018 Coal Reserve Revenues	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	71	69	91	92	109	186	0	141	74	19	73	40	965
Prior Year - 2007	422	377	226	256	205	110	73	125	122	122	174	72	2,284
Increase						76		16					
(Decrease)	(351)	(308)	(135)	(164)	(96)		(73)		(48)	(103)	(101)	(32)	(1,319)

Account 456025 OSS RSG MWP	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	0	0	145	62	231	8	58	163	0	0	0	0	667
Prior Year - 2007	498	815	1,855	1,624	(44)	3	(4)	10	5	0	0	0	4,762
Increase					275	5	62	153					
(Decrease)	(498)	(815)	(1,710)	(1,562)					(5)				(4,095)

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Account 456028 NRB Electric Revenues	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	4	4	4	4	4	4	4	4	1	4	4	4	45
Prior Year - 2007	4	4	4	4	4	4	2	4	1	4	4	4	43
Increase							2						2
(Decrease)													

Account 456043 MISO Schedule 10 Offset	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(3,336)
Prior Year - 2007	0	0	0	0	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(278)	(2,224)
Increase													
(Decrease)	(278)	(278)	(278)	(278)									(1,112)

Account 456101 Other Electric Revenue- Wheeling-MISO	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	0	(4)	0	0	0	0	(129)	0	0	(39)	0	0	(172)
Prior Year - 2007	109	129	249	235	64	(16)	0	(114)	2	0	0	0	658
Increase						16		114					
(Decrease)	(109)	(133)	(249)	(235)	(64)		(129)		(2)	(39)			(830)

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"000 Omitted"

<b>Account 456102</b> Ancillary Service Schedule 1-MISO	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year - 2007	14	13	17	20	0	0	0	0	0	0	0	0	64
Increase													
(Decrease)	(14)	(13)	(17)	(20)									(64)

<b>Account 456103</b> Ancillary Service Schedule 2-MISO	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	1	2	0	(35)	0	0	0	0	0	0	0	0	(32)
Prior Year - 2007	435	448	(2,183)	494	(7)	0	(40)	0	0	0	(1)	0	(854)
Increase			2,183	7	40						1		822
(Decrease)	(434)	(446)		(529)									

<b>Account 456106</b> Ancillary Service for Resale Schedule 2-MISO	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	(1)	0	0	0	0	0	0	0	0	0	0	0	(1)
Prior Year - 2007	0	0	0	0	0	0	0	0	0	0	0	1	1
Increase													
(Decrease)	(1)											(1)	(2)

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<b>Account 456108</b> IMPA Transmission Charge	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year - 2007	61	61	61	61	61	0	0	0	0	0	0	0	305
Increase													
(Decrease)	(61)	(61)	(61)	(61)	(61)								(305)

<b>Account 456109</b> Transmission of Electric Energy-3rd Party	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	89	77	103	133	101	70	94	102	140	133	99	94	1,235
Prior Year - 2007	18	24	24	36	103	(16)	241	170	140	130	202	107	1,179
Increase	71	53	79	97		86				3			56
(Decrease)					(2)		(147)	(68)			(103)	(13)	

<b>Account 456114</b> Intercompany Transmission Revenue	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	173	155	60	47	(141)	120	89	143	197	80	119	110	1,152
Prior Year - 2007	0	0	0	0	209	232	482	199	264	127	163	123	1,799
Increase	173	155	60	47									
(Decrease)					(350)	(112)	(393)	(56)	(67)	(47)	(44)	(13)	(647)

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Account 456124 I/C Transmission Retail Revenue-LKPC	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	40	34	33	90	220	27	39	14	38	83	67	65	750
Prior Year - 2007	0	0	0	0	0	0	0	79	40	40	40	40	239
Increase	40	34	33	90	220	27	39			43	27	25	511
(Decrease)								(65)	(2)				

Account 480101 Gas Residential DSM	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	41	29	31	27	30	48	159	246	324	272	202	40	1,449
Prior Year - 2007	54	41	34	33	40	103	185	263	340	393	169	107	1,762
Increase											33		
(Decrease)	(13)	(12)	(3)	(6)	(10)	(55)	(26)	(17)	(16)	(121)		(67)	(313)

Account 480102 Gas Residential-Energy	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	984	675	351	811	616	981	3,648	4,840	6,803	5,708	4,230	1,984	31,631
Prior Year - 2007	844	693	566	537	951	1,885	3,074	4,781	5,222	6,736	2,714	2,526	30,529
Increase	140			274			574	59	1,581		1,516		1,102
(Decrease)		(18)	(215)		(335)	(904)				(1,028)		(542)	

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"000 Omitted"

Account 480104 Gas Residential GSC	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	5,832	3,883	4,234	3,118	3,576	5,746	19,104	30,113	39,525	31,852	23,102	11,073	181,158
Prior Year - 2007	5,664	4,290	3,465	3,350	3,560	9,575	16,591	23,512	28,549	28,695	12,442	10,501	150,194
Increase	168		769		16		2,513	6,601	10,976	3,157	10,660	572	30,964
(Decrease)		(407)		(232)		(3,829)							

Account 480107 Gas Residential WNA	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	0	0	0	0	0	400	98	959	189	(243)	111	100	1,614
Prior Year - 2007	0	0	0	0	0	400	(300)	1,288	785	(1,566)	1,943	(853)	1,697
Increase							398			1,323		953	
(Decrease)								(329)	(596)		(1,832)		(83)

Account 480114 Gas Residential VDT	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	(46)	(34)	(35)	(32)	(32)	(48)	(125)	(512)	(238)	(245)	(139)	(55)	(1,541)
Prior Year - 2007	(39)	(32)	(28)	(29)	(28)	(63)	(94)	(139)	(173)	(179)	(96)	(72)	(972)
Increase						15						17	
(Decrease)	(7)	(2)	(7)	(3)	(4)		(31)	(373)	(65)	(66)	(43)		(569)



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"000 Omitted"

<b>Account 480119</b> Gas Residential Customer Charge	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	2,462	2,455	2,461	2,445	2,441	2,444	2,450	2,461	2,472	2,474	2,476	2,471	29,512
Prior Year - 2007	2,439	2,434	2,432	2,427	2,416	2,424	2,433	2,448	2,457	2,461	2,464	2,461	29,296
Increase	23	21	29	18	25	20	17	13	15	13	12	10	216
(Decrease)													

<b>Account 481101</b> Gas Commercial DSM	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	0	0	0	0	0	0	(1)	(2)	(1)	(2)	0	0	(6)
Prior Year - 2007	0	0	0	0	0	0	0	0	1	1	1	(1)	2
Increase												1	
(Decrease)							(1)	(2)	(2)	(3)	(1)		(8)

<b>Account 481102</b> Gas Commercial-Energy	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	501	440	144	627	369	581	1,319	1,623	2,630	2,393	1,764	793	13,184
Prior Year - 2007	494	360	354	364	497	911	1,385	1,656	1,689	2,142	1,398	751	12,001
Increase	7	80		263					941	251	366	42	1,183
(Decrease)			(210)		(128)	(330)	(66)	(33)					

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"000 Omitted"

Account 481104 Gas Commercial GSC	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	3,021	2,783	2,915	1,935	2,237	3,547	7,572	11,342	16,301	13,854	9,782	4,569	79,858
Prior Year - 2007	3,536	2,550	2,353	2,246	2,205	5,121	5,729	9,486	11,745	12,573	5,269	4,850	67,663
Increase		233	562		32		1,843	1,856	4,556	1,281	4,513		12,195
(Decrease)	(515)			(311)		(1,574)						(281)	

Account 481107 Gas Commercial WNA	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	0	0	0	0	0	200	(8)	412	71	(110)	50	42	657
Prior Year - 2007	0	0	0	0	0	200	(150)	584	302	(708)	878	(439)	667
Increase							142			598		481	
(Decrease)								(172)	(231)		(828)		(10)

Account 481114 Gas Commercial VDT	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	(20)	(18)	(17)	(15)	(15)	(25)	(46)	(189)	(93)	(101)	(56)	(21)	(616)
Prior Year - 2007	(19)	(14)	(14)	(14)	(13)	(29)	(32)	(52)	(66)	(71)	(39)	(28)	(391)
Increase						4						7	
(Decrease)	(1)	(4)	(3)	(1)	(2)		(14)	(137)	(27)	(30)	(17)		(225)

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"000 Omitted"

<b>Account 448119</b> Gas Commercial Customer Charge	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	479	476	477	473	469	469	470	477	480	482	483	482	5,717
Prior Year - 2007	472	472	470	469	464	465	469	474	476	478	479	479	5,667
Increase	7	4	7	4	5	4	1	3	4	4	4	3	50
(Decrease)													

<b>Account 481202</b> Gas Industrial-Energy	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	45	82	56	114	106	142	160	187	278	247	186	121	1,724
Prior Year - 2007	124	59	65	91	123	153	200	246	259	245	154	241	1,960
Increase		23		23					19	2	32		
(Decrease)	(79)		(9)		(17)	(11)	(40)	(59)				(120)	(236)

<b>Account 481204</b> Gas Industrial GSC	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	607	712	769	559	893	1,366	1,315	1,230	2,044	1,558	1,208	919	13,180
Prior Year - 2007	1,680	(98)	673	715	777	1,615	836	1,441	1,536	1,393	691	777	12,036
Increase		810	96		116		479		508	165	517	142	1,144
(Decrease)	(1,073)			(156)		(249)		(211)					

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"000 Omitted"

Account 481214 Gas Industrial VDT	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	(4)	(4)	(4)	(3)	(6)	(7)	(7)	(23)	(11)	(11)	(6)	(4)	(90)
Prior Year - 2007	(8)	0	(3)	(3)	(5)	(7)	(5)	(7)	(7)	(9)	(4)	(4)	(62)
Increase	4												
(Decrease)		(4)	(1)		(1)		(2)	(16)	(4)	(2)	(2)		(28)

Account 481219 Gas Industrial Customer Charge	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	17	16	16	16	17	17	17	16	17	16	16	16	197
Prior Year - 2007	17	16	16	17	16	16	16	16	17	16	15	16	194
Increase					1	1	1						
(Decrease)				(1)							1		3

Account 482102 Gas Public Authority-Energy	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	41	50	24	58	61	64	333	412	543	360	259	218	2,423
Prior Year - 2007	57	42	36	41	109	85	231	432	590	297	226	192	2,338
Increase		8		17			102						
(Decrease)	(16)		(12)		(48)	(21)		(20)	(47)		63	33	85

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Comparison of Total Company Test Year Account Balances  
With Those of the Preceding Year

"000 Omitted"

<b>Account 482104</b> Gas Public Authority GSC	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	472	348	331	232	482	493	1,663	2,426	2,743	2,298	1,813	1,021	14,322
Prior Year - 2007	472	366	296	259	362	777	1,438	1,879	2,078	1,962	962	832	11,683
Increase			35		120		225	547	665	336	851	189	2,639
(Decrease)		(18)		(27)		(284)							

<b>Account 482114</b> Gas Public Authority VDT	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	(3)	(2)	(2)	(2)	(2)	(3)	(10)	(39)	(16)	(16)	(9)	(5)	(109)
Prior Year - 2007	(2)	(2)	(2)	(2)	(2)	(4)	(7)	(10)	(13)	(11)	(6)	(5)	(66)
Increase						1							
(Decrease)	(1)						(3)	(29)	(3)	(5)	(3)		(43)

<b>Account 482119</b> Gas Public Authority Customer Charge	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	51	51	51	51	51	51	50	51	51	51	51	51	611
Prior Year - 2007	50	50	51	51	50	50	50	51	.50	50	50	51	604
Increase	1	1			1	1			1	1	1		7
(Decrease)													

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With Those of the Preceding Year

"000 Omitted"

Account 483001 Off System Sales for Resale	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	0	0	0	0	1,699	510	0	0	6,285	873	0	0	9,367
Prior Year - 2007	0	0	0	0	0	0	1,143	0	5,022	4,251	0	0	10,416
Increase					1,699	510			1,263				
(Decrease)							(1,143)			(3,378)			(1,049)

Account 487001 Forfeited Discounts-Gas	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	103	82	66	61	62	56	55	139	225	343	366	280	1,838
Prior Year - 2007	176	72	65	57	52	43	61	149	185	206	311	204	1,581
Increase		10	1	4	10	13			40	137	55	76	257
(Decrease)	(73)						(6)	(10)					

Account 488001 Reconnect Charge-Gas	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	5	4	3	3	3	6	6	3	3	2	6	5	49
Prior Year - 2007	6	6	4	3	4	9	4	3	4	3	6	6	58
Increase							2						
(Decrease)	(1)	(2)	(1)		(1)	(3)			(1)	(1)		(1)	(9)

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With Those of the Preceding Year

"000 Omitted"

Account 489001 Gas Transport- Industrial	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	293	272	285	287	324	327	420	532	847	502	409	377	4,875
Prior Year - 2007	336	312	290	304	298	393	473	493	584	700	399	405	4,987
Increase					26			39	263		10		
(Decrease)	(43)	(40)	(5)	(17)		(66)	(53)			(198)		(28)	(112)

Account 489003 Gas Transport- Commercial	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	23	22	23	24	26	25	35	34	38	35	31	24	340
Prior Year - 2007	18	14	14	15	16	20	25	29	31	36	33	28	279
Increase	5	8	9	9	10	5	10	5	7				61
(Decrease)										(1)	(2)	(4)	

Account 489004 Gas Transport- Public Authority	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	35	33	35	31	35	38	52	56	65	57	53	43	533
Prior Year - 2007	42	36	35	40	35	44	54	57	57	62	46	43	551
Increase									8		7		
(Decrease)	(7)	(3)		(9)		(6)	(2)	(1)		(5)			(18)

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Comparison of Total Company Test Year Account Balances  
With Those of the Preceding Year

"000 Omitted"

Account 489114 Gas Transport VDT	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(9)	(4)	(3)	(3)	(1)	(34)
Prior Year - 2007	(2)	(1)	(1)	(2)	(2)	(2)	(2)	(2)	(3)	(4)	(2)	(2)	(25)
Increase													
(Decrease)		(1)	(1)					(7)	(1)	1	(1)	1	(9)

Account 493001 Gas Property Rent	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	34	34	34	34	34	34	34	34	34	34	34	34	408
Prior Year - 2007	40	34	34	34	34	34	34	34	34	34	34	34	414
Increase													
(Decrease)	(6)												(6)

Account 494001 Interdept. Rents	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	8	8	8	8	8	8	8	8	8	8	8	8	96
Prior Year - 2007	9	9	9	9	9	9	9	9	9	9	8	8	106
Increase													
(Decrease)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)			(10)



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With Those of the Preceding Year

"000 Omitted"

Account 495005 Return Check Charge-Gas	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	3	3	3	3	3	4	3	3	3	3	3	3	37
Prior Year - 2007	3	3	3	3	3	2	2	2	2	2	2	3	30
Increase						2	1	1	1	1	1		7
(Decrease)													

Account 495006 Other Gas Revenues	May	June	July	August	September	October	November	December	January	February	March	April	Total
Test Year - 2008	20	(21)	0	0	0	0	0	0	0	0	0	0	(1)
Prior Year - 2007	0	0	0	0	4	0	0	0	0	0	0	0	4
Increase	20												
(Decrease)		(21)			(4)								(5)

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff  
Dated July 16, 2008**

**Question No. 22**

**Responding Witness: Valerie L. Scott**

- Q-22. Describe how the test-year capitalization rate was determined. If differing rates were used for specific expenses (i.e., payroll, clearing accounts, depreciation, etc.), indicate the rate and how it was determined. Indicate all proposed changes to the test-year capitalization rate and how the changes were determined.
- A-22. There is no predetermined capitalization rate. Employees charge either to expense or capital based on activity performed. The clearing account overheads are distributed between capital and operating expense based on the labor charged. Other costs are charged to capital or operating expense based on the type of activity (i.e., in support of a capital project or normal operating expenses).



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff**

**Dated July 16, 2008**

**Question No. 23**

**Responding Witness: Paula H. Pottinger, Ph.D. / Shannon L. Charnas**

Q-23. Provide the following:

- a. A separate schedule for the electric operations and gas operations showing a comparison of the balance in the total company and Kentucky operating expense accounts for each month of the test year to the same month of the preceding year for each account or subaccount included in LG&E's chart of accounts. See Format 16.
- b. A separate schedule for the electric operations and gas operations, in comparative form, showing the total company and Kentucky operating expense account balance for the test year and each of the 5 calendar years preceding the test year by account or subaccount. Show the percentage of increase or decrease of each year over the prior year.
- c. A schedule of total company and Kentucky salaries and wages for the test year and each of the 3 calendar years preceding the test year as shown in Format 20c. Show for each time period the amount of overtime pay.
- d. A schedule showing the percentage of increase in salaries and wages for both union and non-union employees for the test year and the 3 preceding calendar years.

A-23. a. See attached.

b. See attached.

c. See attached.

- d. The chart that follows reflects the percentage of increase in salaries and wages for both union and non-union employees for the test year and the 3 preceding calendar years.

Salary Plan	Test Year	Calendar Year 2007	Calendar Year 2006	Calendar Year 2005
Union (1)	3.5%	3.5%	3.5%	3.5%
Non-Union (2)	3.5%	3.4%	3.4%	3.3%

(1) Reflects increase negotiated under applicable labor contracts.

(2) Reflects approved annual salary increase for LG&E non-union employees.

Louisville Gas and Electric Company

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Comparison of Total Company Test Year Account Balances  
With Those of the Preceding Year - Electric Portion

"000 Omitted"

Account Number and Account Title	Year/ Change	May 1st Month	Jun 2nd Month	Jul 3rd Month	Aug 4th Month	Sep 5th Month	Oct 6th Month	Nov 7th Month	Dec 8th Month	Jan 9th Month	Feb 10th Month	Mar 11th Month	Apr 12th Month	Total
500 - OPERATION SUPRV & ENGR	Test Year	194	180	181	143	183	201	213	164	135	157	171	168	2,090
500 - OPERATION SUPRV & ENGR	Prior Year	190	170	157	223	124	134	93	186	167	219	191	80	1,934
	Increase	4	10	24		59	67	120					88	372
	(Decrease)				(80)				(22)	(32)	(62)	(20)		(216)
501 - FUEL	Test Year	24,407	24,441	25,442	26,953	22,363	20,987	20,728	26,189	26,993	22,972	24,441	21,433	287,349
501 - FUEL	Prior Year	22,618	22,524	25,339	25,523	20,924	24,095	24,116	23,967	26,719	23,588	23,490	20,755	283,658
	Increase	1,789	1,917	103	1,430	1,439			2,222	274		951	678	10,803
	(Decrease)						(3,108)	(3,388)			(616)			(7,112)
502 - STEAM EXPENSES	Test Year	2,317	(3,033)	2,515	2,825	2,400	2,802	2,899	3,276	2,898	2,772	2,886	2,769	27,326
502 - STEAM EXPENSES	Prior Year	2,335	2,985	1,939	2,373	2,925	1,737	2,477	3,554	2,443	2,692	2,747	2,394	30,601
	Increase			576	452		1,065	422		455	80	139	375	3,564
	(Decrease)	(18)	(6,018)			(525)			(278)					(6,839)
505 - ELECTRIC EXPENSES	Test Year	61	51	60	53	56	47	81	65	72	65	53	90	754
505 - ELECTRIC EXPENSES	Prior Year	48	40	46	51	45	53	49	56	60	48	54	56	606
	Increase	13	11	14	2	11		32	9	12	17		34	155
	(Decrease)						(6)					(1)		(7)
506 - MIS STEAM POWER EXPENSES	Test Year	1,351	1,518	1,665	1,412	1,663	1,374	1,274	1,264	1,344	1,335	1,426	1,363	16,989
506 - MIS STEAM POWER EXPENSES	Prior Year	1,290	1,258	1,167	1,580	1,238	1,336	1,132	2,870	1,043	1,294	1,462	1,232	16,902
	Increase	61	260	498		425	38	142		301	41		131	1,897
	(Decrease)				(168)				(1,606)			(36)		(1,810)
507 - RENTS	Test Year	5	5	5	4	4	4	4	4	4	4	4	4	51
507 - RENTS	Prior Year	5	5	5	4	4	4	4	4	4	4	4	4	51
	Increase													0
	(Decrease)													0
509 - ALLOWANCES	Test Year	0	1	1	1	0	0	0	0	0	0	0	0	3
509 - ALLOWANCES	Prior Year	0	0	1	1	0	1	1	1	0	0	0	0	5
	Increase		1											1
	(Decrease)						(1)	(1)	(1)					(3)
510 - MTCE SUPRV & ENGR	Test Year	162	177	158	166	139	210	177	215	169	540	141	93	2,347
510 - MTCE SUPRV & ENGR	Prior Year	193	184	142	172	132	151	126	156	162	153	169	160	1,900
	Increase			16		7	59	51	59	7	387			586
	(Decrease)	(31)	(7)		(6)							(28)	(67)	(139)

Louisville Gas and Electric Company

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Comparison of Total Company Test Year Account Balances  
With Those of the Preceding Year - Electric Portion

"000 Omitted"

Account Number and Account Title	Year/ Change	May 1st Month	Jun 2nd Month	Jul 3rd Month	Aug 4th Month	Sep 5th Month	Oct 6th Month	Nov 7th Month	Dec 8th Month	Jan 9th Month	Feb 10th Month	Mar 11th Month	Apr 12th Month	Total
511 - MTCE OF STRUCTURES	Test Year	169	173	195	238	216	293	186	253	127	117	133	179	2,279
511 - MTCE OF STRUCTURES	Prior Year	88	156	172	205	151	220	184	370	127	192	166	156	2,187
	Increase	81	17	23	33	65	73	2					23	317
	(Decrease)								(117)		(75)	(33)		(225)
512 - MTCE OF BOILER PLANT	Test Year	3,634	2,808	1,997	1,848	2,518	3,488	4,290	3,332	2,483	3,735	5,577	4,176	39,886
512 - MTCE OF BOILER PLANT	Prior Year	2,932	2,996	1,531	2,112	3,552	1,534	2,632	3,776	1,585	2,114	3,081	2,994	30,839
	Increase	702		466			1,954	1,658		898	1,621	2,496	1,182	10,977
	(Decrease)		(188)		(264)	(1,034)			(444)					(1,930)
513 - MTCE OF ELECTRIC PLANT	Test Year	604	409	372	367	599	496	467	398	496	1,010	1,301	1,025	7,544
513 - MTCE OF ELECTRIC PLANT	Prior Year	941	312	374	380	333	729	338	773	306	305	474	745	6,010
	Increase		97			266		129		190	705	827	280	2,494
	(Decrease)	(337)		(2)	(13)		(233)		(375)					(960)
514 - MTCE OF MISC STEAM PLANT	Test Year	143	105	63	73	117	112	114	152	109	120	101	126	1,335
514 - MTCE OF MISC STEAM PLANT	Prior Year	95	232	195	106	62	83	126	261	82	103	119	113	1,577
	Increase	48				55	29			27	17		13	189
	(Decrease)		(127)	(132)	(33)			(12)	(109)			(18)		(431)
535 - OPERATION SUPERVISION & ENGR	Test Year	5	6	5	6	5	5	5	4	6	6	2	(2)	53
535 - OPERATION SUPERVISION & ENGR	Prior Year	5	5	5	6	5	5	4	5	4	5	5	5	59
	Increase		1					1		2	1			5
	(Decrease)								(1)			(3)	(7)	(11)
536 - WATER FOR POWER	Test Year	3	4	4	4	3	3	3	3	3	3	3	3	39
536 - WATER FOR POWER	Prior Year	(34)	3	3	3	3	2	2	2	3	3	3	3	(4)
	Increase	37	1	1	1		1	1	1					43
	(Decrease)													0
538 - ELECTRIC EXPENSES	Test Year	13	13	12	12	13	12	14	13	18	14	13	14	161
538 - ELECTRIC EXPENSES	Prior Year	13	18	16	14	14	14	14	18	13	13	12	17	176
	Increase									5	1	1		7
	(Decrease)		(5)	(4)	(2)	(1)	(2)		(5)				(3)	(22)
539 - MISC HYDRAULIC PWR GEN EXP	Test Year	4	14	15	11	18	11	10	13	5	6	20	3	130
539 - MISC HYDRAULIC PWR GEN EXP	Prior Year	9	22	6	(1)	6	15	13	9	8	14	7	8	116
	Increase			9	12	12			4			13		50
	(Decrease)	(5)	(8)				(4)	(3)		(3)	(8)		(5)	(36)

Louisville Gas and Electric Company

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Comparison of Total Company Test Year Account Balances  
With Those of the Preceding Year - Electric Portion

"000 Omitted"

Account Number and Account Title	Year/ Change	May 1st Month	Jun 2nd Month	Jul 3rd Month	Aug 4th Month	Sep 5th Month	Oct 6th Month	Nov 7th Month	Dec 8th Month	Jan 9th Month	Feb 10th Month	Mar 11th Month	Apr 12th Month	Total
540 - RENTS	Test Year	18	14	5	2	(18)	36	37	34	32	29	25	25	239
540 - RENTS	Prior Year	42	47	45	40	61	34	34	33	28	26	23	18	431
	Increase						2	3	1	4	3	2	7	22
	(Decrease)	(24)	(33)	(40)	(38)	(79)								(214)
541 - MTCE SUPERVISION & ENGR	Test Year	1	1	1	1	0	0	0	0	0	1	0	0	5
541 - MTCE SUPERVISION & ENGR	Prior Year	0	1	0	0	0	0	1	0	0	0	1	1	4
	Increase	1		1	1						1			4
	(Decrease)							(1)				(1)	(1)	(3)
542 - MTCE OF STRUCTURES	Test Year	3	4	2	41	4	4	91	2	3	22	(35)	49	190
542 - MTCE OF STRUCTURES	Prior Year	4	2	2	5	0	16	3	24	1	5	6	4	72
	Increase		2		36	4		88		2	17		45	194
	(Decrease)	(1)					(12)		(22)			(41)		(76)
543 - MTCE OF RESERVOIRS, DAMS, & WATERWAYS	Test Year	6	5	45	(40)	2	1	18	(58)	14	75	6	13	87
543 - MTCE OF RESERVOIRS, DAMS, & WATERWAYS	Prior Year	0	5	8	1	12	6	8	14	7	3	10	11	85
	Increase	6		37				10		7	72		2	134
	(Decrease)				(41)	(10)	(5)		(72)			(4)		(132)
544 - MTCE OF ELECTRIC PLANT	Test Year	39	22	15	59	39	18	19	6	9	26	13	18	283
544 - MTCE OF ELECTRIC PLANT	Prior Year	17	(30)	10	24	17	(1)	7	12	13	10	11	13	103
	Increase	22	52	5	35	22	19	12			16	2	5	190
	(Decrease)								(6)	(4)				(10)
546 - OPERATION SUPRV & ENGR	Test Year	2	1	1	1	2	1	1	1	4	6	5	4	29
546 - OPERATION SUPRV & ENGR	Prior Year	4	3	1	3	2	2	2	3	2	1	1	1	25
	Increase									2	5	4	3	14
	(Decrease)	(2)	(2)		(2)		(1)	(1)	(2)					(10)
547 - FUEL	Test Year	2,463	3,234	2,301	9,247	2,663	2,494	1,181	1,234	1,821	2,064	1,184	272	30,158
547 - FUEL	Prior Year	1,621	3,052	5,747	8,002	454	275	51	354	97	1,862	460	3,965	25,940
	Increase	842	182		1,245	2,209	2,219	1,130	880	1,724	202	724		11,357
	(Decrease)			(3,446)									(3,693)	(7,139)
548 - GENERATION EXPENSES	Test Year	33	29	31	34	28	19	22	15	28	53	331	302	925
548 - GENERATION EXPENSES	Prior Year	23	18	26	26	19	47	22	27	27	34	40	24	333
	Increase	10	11	5	8	9				1	19	291	278	632
	(Decrease)						(28)		(12)					(40)



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Comparison of Total Company Test Year Account Balances  
With Those of the Precoding Year - Electric Portion

"000 Omitted"

Account Number and Account Title	Year/ Change	May 1st Month	Jun 2nd Month	Jul 3rd Month	Aug 4th Month	Sep 5th Month	Oct 6th Month	Nov 7th Month	Dec 8th Month	Jan 9th Month	Feb 10th Month	Mar 11th Month	Apr 12th Month	Total
549 - MISC OTHE PWR GEN EXPENSES	Test Year	2	1	6	2	7	2	2	3	3	4	3	3	38
549 - MISC OTHE PWR GEN EXPENSES	Prior Year	4	2	9	0	3	5	2	5	3	8	2	1	44
	Increase													9
	(Decrease)	(2)	(1)	(3)	2	4	(3)		(2)		(4)	1	2	(15)
550 - RENTS	Test Year	2	2	2	2	2	2	2	2	2	2	2	1	23
550 - RENTS	Prior Year	3	3	3	3	3	2	2	2	2	2	2	2	29
	Increase													0
	(Decrease)	(1)	(1)	(1)	(1)	(1)							(1)	(6)
551 - MTCE SUPRV & ENGR	Test Year	2	2	1	2	2	1	1	2	1	1	0	1	16
551 - MTCE SUPRV & ENGR	Prior Year	1	1	1	3	1	11	0	2	1	1	4	2	28
	Increase	1	1			1		1						4
	(Decrease)				(1)		(10)					(4)	(1)	(16)
552 - MTCE OF STRUCTURES	Test Year	12	12	11	9	7	9	8	10	7	2	1	4	92
552 - MTCE OF STRUCTURES	Prior Year	6	11	8	10	8	9	4	14	8	6	8	8	100
	Increase	6	1	3				4						14
	(Decrease)				(1)	(1)			(4)	(1)	(4)	(7)	(4)	(22)
553 - MTCE OF GENERATING & ELEC EQUIP	Test Year	53	75	126	114	84	248	203	802	43	30	22	61	1,861
553 - MTCE OF GENERATING & ELEC EQUIP	Prior Year	31	24	73	74	35	42	85	8	19	60	150	85	686
	Increase	22	51	53	40	49	206	118	794	24				1,357
	(Decrease)										(30)	(128)	(24)	(182)
554 - MTCE OF MISC OTHER PWR GEN PLANT	Test Year	9	6	6	10	4	17	5	13	8	15	2	15	110
554 - MTCE OF MISC OTHER PWR GEN PLANT	Prior Year	4	6	9	23	3	8	2	21	12	6	5	5	104
	Increase	5				1	9	3			9		10	37
	(Decrease)			(3)	(13)				(8)	(4)		(3)		(31)
555 - PURCHASED POWER	Test Year	5,713	6,095	6,813	5,230	5,148	7,434	6,504	8,950	9,734	5,672	8,476	6,033	81,802
555 - PURCHASED POWER	Prior Year	10,674	8,351	9,927	7,880	8,536	9,741	15,080	8,303	11,695	8,405	5,985	4,366	108,943
	Increase								647			2,491	1,667	4,805
	(Decrease)	(4,961)	(2,256)	(3,114)	(2,650)	(3,388)	(2,307)	(8,576)		(1,961)	(2,733)			(31,946)
556 - SYST CONTROL & LOAD DISPATCHING	Test Year	78	75	78	92	89	87	77	79	103	86	73	97	1,014
556 - SYST CONTROL & LOAD DISPATCHING	Prior Year	84	77	72	85	80	80	93	93	97	82	84	78	1,005
	Increase			6	7	9	7			6	4		19	58
	(Decrease)	(6)	(2)					(16)	(14)			(11)		(49)

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Comparison of Total Company Test Year Account Balances  
With Those of the Preceding Year - Electric Portion

"000 Omitted"

Account Number and Account Title	Year/ Change	May 1st Month	Jun 2nd Month	Jul 3rd Month	Aug 4th Month	Sep 5th Month	Oct 6th Month	Nov 7th Month	Dec 8th Month	Jan 9th Month	Feb 10th Month	Mar 11th Month	Apr 12th Month	Total
557 - OTHER EXPENSES	Test Year	96	(243)	61	(183)	(739)	24	(264)	(15)	239	128	162	164	(570)
557 - OTHER EXPENSES	Prior Year	1,354	751	792	1,730	(160)	328	781	481	(159)	589	169	92	6,748
	Increase									398			72	470
	(Decrease)	(1,258)	(994)	(731)	(1,913)	(579)	(304)	(1,045)	(496)		(461)	(7)		(7,788)
558 - DUPLICATE CHARGES-CREDIT	Test Year	(209)	(216)	(183)	(210)	(229)	(207)	(259)	(213)	(221)	(290)	(308)	(226)	(2,771)
558 - DUPLICATE CHARGES-CREDIT	Prior Year	(215)	(201)	(183)	(189)	(189)	(169)	(183)	(194)	(172)	(192)	(228)	(220)	(2,335)
	Increase	6												6
	(Decrease)		(15)		(21)	(40)	(38)	(76)	(19)	(49)	(98)	(80)	(6)	(442)
560 - OPERATION SUPRV & ENGR	Test Year	58	16	42	60	47	60	54	46	62	58	102	102	707
560 - OPERATION SUPRV & ENGR	Prior Year	40	39	32	42	37	44	37	33	48	49	86	50	537
	Increase	18		10	18	10	16	17	13	14	9	16	52	193
	(Decrease)		(23)											(23)
561 - LOAD DISPATCHING	Test Year	63	59	46	51	57	75	61	56	60	58	62	64	712
561 - LOAD DISPATCHING	Prior Year	52	1,017	232	227	52	49	60	48	54	45	50	49	1,935
	Increase	11				5	26	1	8	6	13	12	15	97
	(Decrease)		(958)	(186)	(176)									(1,320)
562 - STATION EXPENSES	Test Year	96	94	126	97	119	128	75	145	56	87	92	119	1,234
562 - STATION EXPENSES	Prior Year	134	120	79	92	102	134	114	89	62	76	108	112	1,222
	Increase			47	5	17			56		11		7	143
	(Decrease)	(38)	(26)				(6)	(39)		(6)		(16)		(131)
563 - OVERHEAD LINE EXPENSES	Test Year	2	8	14	5	4	8	4	5	8	11	8	10	87
563 - OVERHEAD LINE EXPENSES	Prior Year	2	(37)	4	14	10	(10)	0	8	7	9	4	7	18
	Increase		45	10			18	4		1	2	4	3	87
	(Decrease)				(9)	(6)			(3)					(18)
565 - TRANSMISSION OF ELEC BY OTHERS	Test Year	540	507	188	181	(584)	340	107	404	557	347	344	283	3,214
565 - TRANSMISSION OF ELEC BY OTHERS	Prior Year	4	4	(94)	1	563	679	1,306	585	802	395	491	420	5,156
	Increase	536	503	282	180									1,501
	(Decrease)					(1,147)	(339)	(1,199)	(181)	(245)	(48)	(147)	(137)	(3,443)
566 - MISC TRANSMISSION EXPENSES	Test Year	321	312	227	282	222	147	212	1,055	230	222	277	218	3,725
566 - MISC TRANSMISSION EXPENSES	Prior Year	781	(313)	(2,119)	445	1,214	(22)	142	(1,285)	257	295	305	294	(6)
	Increase		625	2,346			169	70	2,340					5,550
	(Decrease)	(460)			(163)	(992)				(27)	(73)	(28)	(76)	(1,819)

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Comparison of Total Company Test Year Account Balances  
With Those of the Preceding Year - Electric Portion

"000 Omitted"

Account Number and Account Title	Year/ Change	May 1st Month	Jun 2nd Month	Jul 3rd Month	Aug 4th Month	Sep 5th Month	Oct 6th Month	Nov 7th Month	Dec 8th Month	Jan 9th Month	Feb 10th Month	Mar 11th Month	Apr 12th Month	Total
567 - RENTS	Test Year	1	0	0	0	0	0	1	1	15	1	0	3	22
567 - RENTS	Prior Year	0	0	0	0	0	0	2	15	0	0	0	2	19
	Increase	1								15	1		1	18
	(Decrease)							(1)	(14)					(15)
569 - MTCE OF STRUCTURES	Test Year	1	2	2	1	1	1	0	1	0	5	6	10	30
569 - MTCE OF STRUCTURES	Prior Year	1	2	1	1	1	1	1	1	1	0	1	1	12
	Increase			1							5	5	9	20
	(Decrease)							(1)		(1)				(2)
570 - MTCE OF STATION EQUIPMENT	Test Year	87	78	78	50	97	68	54	114	55	153	94	68	996
570 - MTCE OF STATION EQUIPMENT	Prior Year	108	76	56	93	56	62	77	71	75	95	132	55	956
	Increase		2	22		41	6		43		58		13	185
	(Decrease)	(21)			(43)			(23)		(20)		(38)		(145)
571 - MTCE OF OVERHEAD LINES	Test Year	47	24	199	10	281	6	31	1	9	77	29	63	777
571 - MTCE OF OVERHEAD LINES	Prior Year	34	51	33	16	126	34	72	33	21	23	19	33	495
	Increase	13		166		155					54	10	30	428
	(Decrease)		(27)		(6)		(28)	(41)	(32)	(12)				(146)
573 - MTCE OF MISC TRANSMISSION PLANT	Test Year	0	0	0	0	1	0	0	0	0	0	1	0	2
573 - MTCE OF MISC TRANSMISSION PLANT	Prior Year	1	0	1	0	0	15	16	81	2	0	0	0	116
	Increase					1						1		2
	(Decrease)	(1)		(1)			(15)	(16)	(81)	(2)				(116)
575 - MKT FACILITATION, MONITORING & COMPLIANCE SVCS	Test Year	1	0	0	0	0	1	0	1	2	1	2	0	8
575 - MKT FACILITATION, MONITORING & COMPLIANCE SVCS	Prior Year	251	159	281	254	(2)	5	5	2	5	3	1	0	964
	Increase					2						1		3
	(Decrease)	(250)	(159)	(281)	(254)		(4)	(5)	(1)	(3)	(2)			(959)
580 - OPERATION SUPRV & ENGR	Test Year	125	108	98	104	111	108	101	101	94	91	95	100	1,236
580 - OPERATION SUPRV & ENGR	Prior Year	111	105	82	112	80	117	109	88	91	95	107	109	1,206
	Increase	14	3	16		31			13	3			(9)	80
	(Decrease)				(8)		(9)	(8)			(4)	(12)	(9)	(50)
581 - LOAD DISPATCHING	Test Year	30	29	22	25	26	31	33	30	28	28	26	25	333
581 - LOAD DISPATCHING	Prior Year	34	33	30	33	34	33	38	29	29	23	26	23	365
	Increase								1		5		2	8
	(Decrease)	(4)	(4)	(8)	(8)	(8)	(2)	(5)		(1)				(40)

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Comparison of Total Company Test Year Account Balances  
With Those of the Preceding Year - Electric Portion

"000 Omitted"

Account Number and Account Title	Year/ Change	May 1st Month	Jun 2nd Month	Jul 3rd Month	Aug 4th Month	Sep 5th Month	Oct 6th Month	Nov 7th Month	Dec 8th Month	Jan 9th Month	Feb 10th Month	Mar 11th Month	Apr 12th Month	Total
582 - STATION EXPENSES	Test Year	84	77	95	51	56	64	52	116	90	92	73	87	937
582 - STATION EXPENSES	Prior Year	61	89	58	71	60	65	82	71	78	74	88	66	863
	Increase	23		37					45	12	18		21	156
	(Decrease)		(12)		(20)	(4)	(1)	(30)				(15)		(82)
583 - OVERHEAD LINE EXPENSES	Test Year	312	289	364	422	396	272	304	298	356	737	431	335	4,516
583 - OVERHEAD LINE EXPENSES	Prior Year	603	560	267	339	316	285	346	325	290	253	277	262	4,123
	Increase			97	83	80				66	484	154	73	1,037
	(Decrease)	(291)	(271)				(13)	(42)	(27)					(644)
584 - UNDERGROUND LINE EXPENSES	Test Year	40	35	44	49	49	27	33	41	36	21	30	36	441
584 - UNDERGROUND LINE EXPENSES	Prior Year	35	31	26	42	26	16	116	30	(24)	48	27	12	385
	Increase	5	4	18	7	23	11		11	60		3	24	166
	(Decrease)							(83)			(27)			(110)
585 - STREET LIGHTING & SIGNAL SYST EXP	Test Year	0	0	0	0	0	0	0	5	0	1	6	6	18
585 - STREET LIGHTING & SIGNAL SYST EXP	Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
	Increase								5		1	6	6	18
	(Decrease)													0
586 - METER EXPENSE	Test Year	462	603	358	482	538	392	426	703	318	437	423	479	5,621
586 - METER EXPENSE	Prior Year	406	700	302	487	661	297	453	746	321	437	540	368	5,718
	Increase	56		56			95						111	318
	(Decrease)		(97)		(5)	(123)		(27)	(43)	(3)		(117)		(415)
587 - CUSTOMER INSTALLATIONS EXPENSES	Test Year	(25)	(25)	(18)	(20)	(15)	(19)	(26)	(17)	(17)	(13)	(10)	(17)	(222)
587 - CUSTOMER INSTALLATIONS EXPENSES	Prior Year	(31)	(32)	(17)	(25)	(19)	(23)	(21)	(12)	(16)	(13)	(15)	(15)	(239)
	Increase	6	7		5	4	4					5		31
	(Decrease)			(1)				(5)	(5)	(1)			(2)	(14)
588 - MISC DISTRIBUTION EXPENSES	Test Year	246	302	154	191	283	181	230	300	244	244	314	271	2,960
588 - MISC DISTRIBUTION EXPENSES	Prior Year	207	257	126	147	274	172	244	493	67	217	338	142	2,684
	Increase	39	45	28	44	9	9			177	27		129	507
	(Decrease)							(14)	(193)			(24)		(231)
589 - RENTS	Test Year	5	0	3	1	0	0	0	2	0	1	1	1	14
589 - RENTS	Prior Year	3	5	0	3	0	0	2	0	1	2	0	0	16
	Increase	2		3					2			1	1	9
	(Decrease)		(5)		(2)			(2)		(1)	(1)			(11)

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Comparison of Total Company Test Year Account Balances  
With Those of the Preceding Year - Electric Portion

"000 Omitted"

Account Number and Account Title	Year/ Change	May 1st Month	Jun 2nd Month	Jul 3rd Month	Aug 4th Month	Sep 5th Month	Oct 6th Month	Nov 7th Month	Dec 8th Month	Jan 9th Month	Feb 10th Month	Mar 11th Month	Apr 12th Month	Total
590 - MTCE OF SUPRV & ENGR	Test Year	37	10	18	(1)	20	(77)	2	0	0	1	0	0	10
590 - MTCE OF SUPRV & ENGR	Prior Year	0	0	1	1	0	11	1	4	0	3	1	2	24
	Increase	37	10	17		20		1						85
	(Decrease)				(2)		(88)		(4)		(2)	(1)	(2)	(99)
591 - MTCE OF STRUCTURES	Test Year	91	56	68	48	68	53	59	125	18	66	42	102	796
591 - MTCE OF STRUCTURES	Prior Year	53	62	33	63	69	53	53	93	26	43	69	52	669
	Increase	38		35				6	32		23		50	184
	(Decrease)		(6)		(15)	(1)				(8)		(27)		(57)
592 - MTCE OF STATION EQUIPMENT	Test Year	91	67	74	40	76	38	33	69	74	59	48	60	729
592 - MTCE OF STATION EQUIPMENT	Prior Year	93	83	123	136	66	58	40	52	59	70	58	69	907
	Increase					10			17	15				42
	(Decrease)	(2)	(16)	(49)	(96)		(20)	(7)			(11)	(10)	(9)	(220)
593 - MTCE OF OVERHEAD LINES	Test Year	906	1,350	511	1,025	1,385	549	891	1,136	1,270	2,151	810	585	12,569
593 - MTCE OF OVERHEAD LINES	Prior Year	1,459	1,302	1,007	1,061	1,264	800	1,212	838	296	608	1,187	443	11,477
	Increase		48			121			298	974	1,543		142	3,126
	(Decrease)	(553)		(496)	(36)		(251)	(321)				(377)		(2,034)
594 - MTCE OF UNDERGROUND LINES	Test Year	109	153	96	230	121	108	141	155	84	100	91	153	1,541
594 - MTCE OF UNDERGROUND LINES	Prior Year	217	180	148	158	124	202	188	119	127	94	73	102	1,732
	Increase				72				36		6	18	51	183
	(Decrease)	(108)	(27)	(52)		(3)	(94)	(47)		(43)				(374)
595 - MTCE OF LINE TRANSFORMERS	Test Year	24	23	21	24	39	(12)	14	16	23	25	18	9	224
595 - MTCE OF LINE TRANSFORMERS	Prior Year	28	(18)	24	23	20	1	11	13	21	19	21	21	184
	Increase		41		1	19		3	3	2	6			75
	(Decrease)	(4)		(3)			(13)					(3)	(12)	(35)
596 - MTCE OF STREET LIGHTING & SIGNALS	Test Year	27	162	(40)	40	168	20	17	182	32	4	96	85	793
596 - MTCE OF STREET LIGHTING & SIGNALS	Prior Year	3	11	(10)	3	11	(6)	2	129	(118)	155	162	5	347
	Increase	24	151		37	157	26	15	53	150			80	693
	(Decrease)			(30)							(151)	(66)		(247)
598 - MTCE OF MISC DISTRIBUTION PLANT	Test Year	27	(119)	19	15	199	24	16	8	11	26	24	13	263
598 - MTCE OF MISC DISTRIBUTION PLANT	Prior Year	21	41	19	20	12	23	23	66	19	17	198	15	474
	Increase	6				187	1				9			203
	(Decrease)		(160)		(5)			(7)	(58)	(8)		(174)	(2)	(414)

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"000 Omitted"

Account Number and Account Title	Year/ Change	May 1st Month	Jun 2nd Month	Jul 3rd Month	Aug 4th Month	Sep 5th Month	Oct 6th Month	Nov 7th Month	Dec 8th Month	Jan 9th Month	Feb 10th Month	Mar 11th Month	Apr 12th Month	Total
901 - SUPERVISION	Test Year	58	56	48	60	46	63	53	45	58	52	64	56	659
901 - SUPERVISION	Prior Year	58	56	50	69	59	71	64	52	61	56	62	55	713
	Increase											2	1	3
	(Decrease)			(2)	(9)	(13)	(8)	(11)	(7)	(3)	(4)			(57)
902 - METER READING EXPENSES	Test Year	169	297	30	168	309	29	171	301	143	163	157	180	2,117
902 - METER READING EXPENSES	Prior Year	174	266	32	166	286	30	146	286	32	165	291	24	1,898
	Increase		31		2	23		25	15	111			156	363
	(Decrease)	(5)		(2)			(1)				(2)	(134)		(144)
903 - CUST RECORDS AND COLLECTION EXP	Test Year	394	409	365	390	404	387	429	386	465	353	438	343	4,763
903 - CUST RECORDS AND COLLECTION EXP	Prior Year	371	463	209	430	350	381	352	390	332	364	444	339	4,425
	Increase	23		156		54	6	77		133			4	453
	(Decrease)		(54)		(40)				(4)		(11)	(6)		(115)
904 - UNCOLLECTIBLE ACCOUNTS	Test Year	(92)	(11)	(42)	106	21	3	37	181	153	386	101	6	849
904 - UNCOLLECTIBLE ACCOUNTS	Prior Year	55	83	123	146	176	182	173	179	241	214	92	74	1,738
	Increase								2	(88)	172	9		183
	(Decrease)	(147)	(94)	(165)	(40)	(155)	(179)	(136)					(68)	(1,072)
905 - MISC CUSTOMER ACCOUNTS EXPENSES	Test Year	21	17	25	17	16	22	17	20	19	26	32	27	259
905 - MISC CUSTOMER ACCOUNTS EXPENSES	Prior Year	23	1	20	22	23	17	22	23	15	14	18	14	212
	Increase		16	5			5			4	12	14	13	69
	(Decrease)	(2)			(5)	(7)		(5)	(3)					(22)
907 - SUPERVISION	Test Year	18	12	13	13	8	10	13	9	12	11	11	10	140
907 - SUPERVISION	Prior Year	11	10	10	12	11	16	21	14	10	11	15	10	151
	Increase	7	2	3	1					2				15
	(Decrease)					(3)	(6)	(8)	(5)			(4)		(26)
908 - CUSTOMER ASSISTANCE EXPENSES	Test Year	270	326	345	426	316	252	286	412	486	464	397	222	4,202
908 - CUSTOMER ASSISTANCE EXPENSES	Prior Year	214	269	351	348	217	235	313	373	428	497	312	263	3,820
	Increase	56	57		78	99	17		39	58		85		489
	(Decrease)			(6)				(27)			(33)		(41)	(107)
909 - INFO AND INSTRUCTIONAL ADV EXP	Test Year	20	32	25	17	145	88	(26)	17	(6)	19	1	0	332
909 - INFO AND INSTRUCTIONAL ADV EXP	Prior Year	15	36	11	33	44	21	47	37	8	15	5	27	299
	Increase	5		14		101	67			4				191
	(Decrease)		(4)		(16)			(73)	(20)	(14)		(4)	(27)	(158)

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910 - MISC CUSTOMER SRVCE AND INFO EXP	Test Year	45	11	38	60	172	59	108	67	5	39	24	21	649
910 - MISC CUSTOMER SRVCE AND INFO EXP	Prior Year	2	23	9	2	30	1	18	14	16	0	47	0	162
	Increase	43		29	58	142	58	90	53		39		21	533
	(Decrease)		(12)							(11)		(23)		(46)
913 - ADVERTISING EXPENSES	Test Year	0	0	0	0	0	0	36	5	3	1	10	2	57
913 - ADVERTISING EXPENSES	Prior Year	0	1	0	0	0	0	0	0	0	0	0	0	1
	Increase							36	5	3	1	10	2	57
	(Decrease)		(1)											(1)
920 - GENERAL & ADMIN SALARIES	Test Year	1,164	1,136	986	1,206	1,093	1,029	1,012	1,273	1,063	1,152	1,352	861	13,327
920 - GENERAL & ADMIN SALARIES	Prior Year	1,084	1,078	874	1,144	1,171	908	1,009	950	1,120	1,045	1,390	846	12,619
	Increase	80	58	112	62		121	3	323		107		15	881
	(Decrease)					(78)				(57)		(38)		(173)
921 - OFFICE SUPPLIES & EXPENSE	Test Year	950	558	433	223	593	442	450	817	444	469	471	708	6,558
921 - OFFICE SUPPLIES & EXPENSE	Prior Year	431	471	217	506	510	511	435	935	299	410	447	529	5,701
	Increase	519	87	216		83		15		145	59	24	179	1,327
	(Decrease)				(283)		(69)		(118)					(470)
922 - ADMINISTRATIVE EXP TRANSF - CREDIT	Test Year	(167)	(145)	(120)	(105)	(138)	(129)	(128)	(156)	(188)	(202)	(235)	(199)	(1,912)
922 - ADMINISTRATIVE EXP TRANSF - CREDIT	Prior Year	(121)	(128)	(91)	(128)	(132)	(108)	(113)	(147)	(120)	(122)	(158)	(115)	(1,483)
	Increase				23									23
	(Decrease)	(46)	(17)	(29)		(6)	(21)	(15)	(9)	(68)	(80)	(77)	(84)	(452)
923 - OUTSIDE SERVICES EMPLOYED	Test Year	313	560	213	345	451	326	412	615	343	165	371	367	4,481
923 - OUTSIDE SERVICES EMPLOYED	Prior Year	235	617	308	372	360	315	311	550	112	280	381	280	4,121
	Increase	78				91	11	101	65	231			87	664
	(Decrease)		(57)	(95)	(27)						(115)	(10)		(304)
924 - PROPERTY INSURANCE	Test Year	260	260	260	260	260	260	367	235	247	236	246	236	3,127
924 - PROPERTY INSURANCE	Prior Year	262	262	262	262	262	262	260	260	260	260	260	259	3,131
	Increase							107						107
	(Decrease)	(2)	(2)	(2)	(2)	(2)	(2)		(25)	(13)	(24)	(14)	(23)	(111)
925 - INJURIES AND DAMAGES	Test Year	1,073	139	146	133	128	123	167	(219)	161	117	131	136	2,235
925 - INJURIES AND DAMAGES	Prior Year	254	107	130	124	155	177	126	118	130	167	127	134	1,749
	Increase	819	32	16	9			41		31		4	2	954
	(Decrease)					(27)	(54)		(337)		(50)			(468)

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"000 Omitted"

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926 - EMPLOYEE PENSIONS & BENEFITS	Test Year	1,800	1,745	1,594	1,821	1,732	1,648	1,556	819	1,966	1,957	2,017	1,779	20,434
926 - EMPLOYEE PENSIONS & BENEFITS	Prior Year	2,062	2,042	1,758	2,427	2,091	2,088	2,148	1,983	1,959	1,812	2,100	1,552	24,022
	Increase									7	145		227	379
	(Decrease)	(262)	(297)	(164)	(606)	(359)	(440)	(592)	(1,164)			(83)		(3,967)
927 - FRANCHISE REQUIREMENTS	Test Year	0	4	0	0	6	0	0	6	0	0	10	0	26
927 - FRANCHISE REQUIREMENTS	Prior Year	0	5	0	0	4	0	0	7	0	0	6	0	22
	Increase					2						4		6
	(Decrease)		(1)						(1)					(2)
928 - REGULATORY COMMISSION EXPENSES	Test Year	12	251	110	32	41	35	178	145	25	225	40	38	1,132
928 - REGULATORY COMMISSION EXPENSES	Prior Year	13	13	4	(103)	0	12	12	12	12	12	12	12	11
	Increase		238	106	135	41	23	166	133	13	213	28	26	1,122
	(Decrease)	(1)												(1)
929 - DUPLICATE CHARGES - CREDIT	Test Year	0	(5)	0	0	(6)	(1)	(1)	(6)	(1)	(1)	(11)	(1)	(33)
929 - DUPLICATE CHARGES - CREDIT	Prior Year	(1)	(5)	(1)	(1)	(5)	0	0	(8)	(1)	(1)	(7)	0	(30)
	Increase	1		1	1				2					5
	(Decrease)					(1)	(1)	(1)				(4)	(1)	(8)
930.1 - GENERAL ADVERTISING EXPENSES	Test Year	16	31	1	8	7	12	(175)	219	(11)	29	85	2	224
930.1 - GENERAL ADVERTISING EXPENSES	Prior Year	15	80	1	8	(27)	13	6	65	17	11	12	100	301
	Increase	1				34		154			18	73		280
	(Decrease)		(49)				(1)	(181)		(28)			(98)	(357)
930.2 - MISCELLANEOUS GENERAL EXP	Test Year	26	41	111	42	39	20	(253)	162	465	209	(96)	213	979
930.2 - MISCELLANEOUS GENERAL EXP	Prior Year	24	47	76	200	57	190	42	61	387	102	49	181	1,416
	Increase	2		35				101	78	107			32	355
	(Decrease)		(6)		(158)	(18)	(170)	(295)				(145)		(792)
931 - RENTS	Test Year	103	98	98	102	100	102	102	103	109	112	110	111	1,250
931 - RENTS	Prior Year	125	98	98	98	100	98	99	114	103	103	103	130	1,269
	Increase				4		4	3		6	9	7		33
	(Decrease)	(22)							(11)				(19)	(52)
935 - MTCE OF GEN PLNT & EQ	Test Year	234	228	404	(351)	474	771	469	675	244	537	745	493	4,923
935 - MTCE OF GEN PLNT & EQ	Prior Year	674	529	569	375	575	364	311	481	718	490	682	343	6,111
	Increase						407	158	194		47	63	150	1,019
	(Decrease)	(440)	(301)	(165)	(726)	(101)				(474)				(2,207)



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"000 Omitted"

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803 - NATURAL GAS TRANSM LINE PURCH	Test Year	7,970	20,992	28,977	28,741	23,715	31,084	24,233	26,989	43,301	35,460	19,362	7,769	298,593
803 - NATURAL GAS TRANSM LINE PURCH	Prior Year	6,768	15,613	27,242	32,000	21,915	31,659	23,476	19,528	28,941	29,202	5,226	7,997	249,567
	Increase (Decrease)	1,202	5,379	1,735	(3,259)	1,800	(575)	757	7,461	14,360	6,258	14,136	(228)	53,088 (4,062)
807 - PURCHASED GAS EXPENSES	Test Year	52	56	47	47	65	61	53	57	58	53	50	55	654
807 - PURCHASED GAS EXPENSES	Prior Year	51	11	45	50	42	60	46	47	52	51	50	49	554
	Increase (Decrease)	1	45	2	(3)	23	1	7	10	6	2		6	103 (3)
808.1 - GAS WITHDR FROM STORAGE - DEBIT	Test Year	3,653	131	5	(4)	3	2	5,156	17,364	23,924	19,732	13,902	6,851	90,719
808.1 - GAS WITHDR FROM STORAGE - DEBIT	Prior Year	6,309	8	(1)	2	3	8	4,816	15,441	20,169	20,828	11,774	10,225	89,582
	Increase (Decrease)	(2,656)	123	6	(6)		(6)	340	1,923	3,755	(1,096)	2,128	(3,374)	8,275 (7,138)
808.2 - GAS DELIVERED TO STORAGE - CREDIT	Test Year	(1,414)	(12,380)	(20,438)	(19,907)	(14,996)	(19,107)	(1,034)	(687)	(72)	(412)	0	0	(90,447)
808.2 - GAS DELIVERED TO STORAGE - CREDIT	Prior Year	0	(7,622)	(18,652)	(23,250)	(15,353)	(14,501)	(1,634)	(1,013)	0	(187)	(21)	(1)	(82,234)
	Increase (Decrease)	(1,414)	(4,758)	(1,786)	3,343	357	(4,606)	600	326	(72)	(225)	21	1	4,648 (12,861)
810 - GAS USED FOR COMPR STA FUEL - CR	Test Year	(5)	0	(1)	0	0	(2)	(26)	(213)	(237)	(195)	(159)	(9)	(847)
810 - GAS USED FOR COMPR STA FUEL - CR	Prior Year	(47)	(2)	(1)	(2)	(1)	(2)	(21)	(193)	(203)	(221)	(156)	(47)	(896)
	Increase (Decrease)	42	2		2	1		(5)	(20)	(34)	26	(3)	38	111 (62)
812 - GAS USED FOR OTHER UTIL OPER - CR	Test Year	(1,396)	(522)	(408)	(2,473)	(563)	(657)	(369)	(476)	(621)	(597)	(1,049)	(866)	(9,997)
812 - GAS USED FOR OTHER UTIL OPER - CR	Prior Year	(1,364)	(1,994)	(2,026)	(2,860)	(297)	(303)	(369)	(482)	(252)	(321)	(451)	(1,523)	(12,242)
	Increase (Decrease)	(32)	1,472	1,618	387	(266)	(354)		6	(369)	(276)	(598)	657	4,140 (1,895)
813 - OTHER GAS SUPPLY EXPENSES	Test Year	4	3	3	3	3	3	3	3	3	3	2	2	35
813 - OTHER GAS SUPPLY EXPENSES	Prior Year	3	4	3	3	3	2	2	3	3	3	4	3	36
	Increase (Decrease)	1	(1)				1	1				(2)	(1)	3 (4)
814 - OPERATION SUPERVISION AND ENGR	Test Year	40	39	44	44	43	73	39	36	36	35	37	41	507
814 - OPERATION SUPERVISION AND ENGR	Prior Year	42	36	33	33	28	43	27	41	39	32	39	44	437
	Increase (Decrease)	(2)	3	11	11	15	30	12	(5)	(3)	3	(2)	(3)	85 (15)

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816 - WELLS EXPENSES	Test Year	4	50	35	130	263	121	28	(200)	5	16	3	11	466
816 - WELLS EXPENSES	Prior Year	0	0	3	3	2	2	2	3	2	14	4	2	37
	Increase (Decrease)	4	50	32	127	261	119	26	(203)	3	2	(1)	9	633 (204)
817 - LINES EXPENSE	Test Year	41	73	47	45	31	59	60	42	53	37	42	38	568
817 - LINES EXPENSE	Prior Year	33	1	25	38	36	41	89	32	41	50	32	36	454
	Increase (Decrease)	8	72	22	7	(5)	18	(29)	10	12	(13)	10	2	161 (47)
818 - COMPRESSOR STATION EXPENSES	Test Year	58	60	71	78	96	77	93	213	67	121	131	118	1,183
818 - COMPRESSOR STATION EXPENSES	Prior Year	76	114	40	49	59	64	71	140	100	65	115	95	988
	Increase (Decrease)	(18)	(54)	31	29	37	13	22	73	(33)	56	16	23	300 (105)
819 - COMPRESSOR STATION EL AND POWER	Test Year	1	0	1	0	0	2	26	180	235	183	149	8	785
819 - COMPRESSOR STATION EL AND POWER	Prior Year	4	2	1	2	1	2	21	160	203	213	146	28	783
	Increase (Decrease)	(3)	(2)	(1)	(2)	(1)	(1)	5	20	32	(30)	3	(20)	60 (58)
821 - PURIFICATION EXPENSES	Test Year	159	38	5	8	24	79	40	207	296	297	288	225	1,686
821 - PURIFICATION EXPENSES	Prior Year	262	2	2	13	6	7	33	181	234	296	227	172	1,435
	Increase (Decrease)	(103)	36	3	(5)	18	72	7	26	62	(1)	61	53	339 (108)
823 - GAS LOSSES	Test Year	148	173	196	254	247	275	274	251	295	249	212	178	2,752
823 - GAS LOSSES	Prior Year	214	201	213	248	290	269	275	255	194	195	164	144	2,662
	Increase (Decrease)	(66)	(28)	(17)	6	(43)	6	(1)	(4)	101	54	48	34	249 (159)
824 - OTHER EXPENSES	Test Year	0	0	0	0	0	0	1	1	1	(5)	0	1	(1)
824 - OTHER EXPENSES	Prior Year	0	0	0	0	0	0	0	29	0	7	0	0	36
	Increase (Decrease)	0	0	0	0	0	0	1	(28)	1	(12)	(12)	1	3 (40)
825 - STORAGE WELL ROYALTIES	Test Year	3	3	5	9	3	2	2	2	1	1	11	2	44
825 - STORAGE WELL ROYALTIES	Prior Year	3	3	5	10	0	3	3	2	1	2	10	3	45
	Increase (Decrease)	0	0	0	(1)	3	(1)	(1)	0	0	(1)	1	(1)	4 (5)

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826 - RENTS	Test Year	2	5	3	2	2	2	1	4	3	2	8	6	40
826 - RENTS	Prior Year	2	7	2	2	1	2	2	3	3	2	8	6	40
	Increase			1		1			1					3
	(Decrease)		(2)					(1)						(3)
830 - MTCE SUPRV AND ENGR	Test Year	28	25	29	33	27	29	23	25	27	24	23	24	317
830 - MTCE SUPRV AND ENGR	Prior Year	21	19	19	22	20	20	20	26	29	27	30	26	279
	Increase	7	6	10	11	7	9	3						53
	(Decrease)								(1)	(2)	(3)	(7)	(2)	(15)
832 - MTCE OF RESERVOIRS AND WELLS	Test Year	52	136	36	20	20	33	47	32	22	13	8	65	484
832 - MTCE OF RESERVOIRS AND WELLS	Prior Year	74	114	59	43	24	19	12	8	8	7	11	68	447
	Increase		22				14	35	24	14	6			115
	(Decrease)	(22)		(23)	(23)	(4)						(3)	(3)	(78)
833 - MTCE OF LINES	Test Year	3	9	4	35	24	5	2	3	7	10	6	6	114
833 - MTCE OF LINES	Prior Year	1	(38)	2	6	8	(1)	1	6	4	1	0	1	(9)
	Increase	2	47	2	29	16	6	1		3	9	6	5	126
	(Decrease)								(3)					(3)
834 - MTCE OF COMPRESSOR STATION EQUIP	Test Year	56	58	74	110	79	79	172	75	31	47	43	70	896
834 - MTCE OF COMPRESSOR STATION EQUIP	Prior Year	98	56	83	84	95	149	115	230	49	36	51	63	1,109
	Increase		2		26			57			11		7	103
	(Decrease)	(40)		(9)		(16)	(70)		(155)	(18)		(8)		(316)
835 - MTCE OF MEAS AND REG STATION EQPT	Test Year	9	7	5	3	2	3	2	6	4	5	6	12	64
835 - MTCE OF MEAS AND REG STATION EQPT	Prior Year	5	2	2	0	0	2	1	1	3	4	4	1	25
	Increase	4	5	3	3	2	1	1	5	1	1	2	11	39
	(Decrease)													0
836 - MTCE OF PURIFICATION EQUIP	Test Year	2	14	11	21	40	29	39	26	40	45	8	20	296
836 - MTCE OF PURIFICATION EQUIP	Prior Year	4	6	6	32	72	73	46	17	14	13	16	5	304
	Increase		8	5				9	9	26	33		15	96
	(Decrease)	(2)			(11)	(32)	(44)	(7)				(8)		(104)
837 - MTCE OF OTHER EQUIP	Test Year	6	4	3	6	5	8	11	14	11	9	9	6	92
837 - MTCE OF OTHER EQUIP	Prior Year	6	10	7	6	5	4	5	11	9	8	9	8	88
	Increase						4	6	3	2	1			15
	(Decrease)		(6)	(4)									(2)	(12)

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Account Number and Account Title	Year/ Change	May 1st Month	Jun 2nd Month	Jul 3rd Month	Aug 4th Month	Sep 5th Month	Oct 6th Month	Nov 7th Month	Dec 8th Month	Jan 9th Month	Feb 10th Month	Mar 11th Month	Apr 12th Month	Total
850 - OPERATION SUPRV AND ENGR	Test Year	0	0	1	1	0	0	1	0	0	0	0	4	7
850 - OPERATION SUPRV AND ENGR	Prior Year	1	1	1	4	2	2	0	0	0	1	0	0	12
	Increase							1					4	5
	(Decrease)	(1)	(1)		(3)	(2)	(2)				(1)			(10)
851 - SYST CONTROL AND LOAD DISPATCHING	Test Year	23	20	20	23	19	23	25	23	24	19	17	21	258
851 - SYST CONTROL AND LOAD DISPATCHING	Prior Year	20	18	17	21	19	26	22	25	24	20	23	21	256
	Increase	3	2	3	2			4				(6)		14
	(Decrease)						(3)		(2)		(1)	(6)		(12)
856 - MAINS EXPENSES	Test Year	12	25	46	46	42	42	36	38	18	11	10	14	340
856 - MAINS EXPENSES	Prior Year	15	30	18	30	28	19	11	31	21	7	13	11	234
	Increase			28	16	14	23	25	7		4		3	120
	(Decrease)	(3)	(5)							(3)		(3)		(14)
860 - RENTS	Test Year	0	0	1	0	1	0	0	0	0	3	1	0	6
860 - RENTS	Prior Year	1	1	0	1	1	0	0	0	0	3	0	0	7
	Increase			1								1		2
	(Decrease)	(1)	(1)		(1)									(3)
863 - MTCE OF MAINS	Test Year	44	37	66	171	(65)	57	133	56	5	15	46	57	622
863 - MTCE OF MAINS	Prior Year	28	(15)	41	71	60	152	132	147	24	44	24	59	767
	Increase	16	52	25	100	(125)	(95)	1	(91)	(19)	(29)		(2)	(361)
	(Decrease)													
871 - DISTRIBUTION LOAD DISPATCHING	Test Year	31	29	28	32	26	32	30	32	34	28	23	30	355
871 - DISTRIBUTION LOAD DISPATCHING	Prior Year	28	27	24	27	27	30	27	34	34	29	33	29	349
	Increase	3	2	4	5		2	3					1	20
	(Decrease)					(1)			(2)		(1)	(10)		(14)
874 - MAINS AND SERVICES EXPENSES	Test Year	200	248	334	251	438	67	243	600	22	422	265	328	3,418
874 - MAINS AND SERVICES EXPENSES	Prior Year	148	201	171	230	186	183	335	357	(27)	230	263	199	2,476
	Increase	52	47	163	21	252			243	49	192	2	129	1,150
	(Decrease)						(116)	(92)						(208)
875 - MEAS AND REG STATION EXP - GEN	Test Year	54	65	77	72	74	57	58	42	37	28	23	43	630
875 - MEAS AND REG STATION EXP - GEN	Prior Year	59	48	56	47	52	45	41	35	23	19	31	46	502
	Increase		17	21	25	22	12	17	7	14	9			144
	(Decrease)	(5)										(8)	(3)	(16)

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876 - MEAS AND REG STATION EXP - INDSTR	Test Year	18	23	22	18	11	20	20	33	30	48	45	29	317
876 - MEAS AND REG STATION EXP - INDSTR	Prior Year	18	20	15	15	15	17	22	41	41	47	41	21	313
	Increase (Decrease)		3	7	3	(4)	3	(2)	(8)	(11)	1	4	8	29 (25)
877 - MEAS AND REG STA EXP - CITY GATE CHK	Test Year	6	12	6	5	10	5	6	20	5	8	75	4	162
877 - MEAS AND REG STA EXP - CITY GATE CHK	Prior Year	10	17	1	2	3	4	2	25	3	2	58	4	131
	Increase (Decrease)	(4)	(5)	5	3	7	1	4	(5)	2	6	17		45 (14)
878 - METER AND HOUSE REGULATOR EXP	Test Year	3	2	1	1	1	1	4	2	3	0	0	1	19
878 - METER AND HOUSE REGULATOR EXP	Prior Year	3	3	2	2	3	9	7	7	5	2	2	2	47
	Increase (Decrease)		(1)	(1)	(1)	(2)	(8)	(3)	(5)	(2)	(2)	(2)	(1)	0 (28)
879 - CUSTOMER INSTALLATIONS EXPENSES	Test Year	15	14	15	15	18	22	18	16	20	14	15	40	222
879 - CUSTOMER INSTALLATIONS EXPENSES	Prior Year	23	15	16	15	16	18	14	21	19	14	15	20	206
	Increase (Decrease)	(8)	(1)	(1)		2	4	4	(5)	1			20	31 (15)
880 - OTHER EXPENSES	Test Year	269	251	245	304	258	236	226	295	337	311	232	233	3,197
880 - OTHER EXPENSES	Prior Year	269	187	186	227	253	269	255	442	262	404	267	53	3,074
	Increase (Decrease)		64	59	77	5		(33)	(29)	(147)		(35)	180	460 (337)
881 - RENTS	Test Year	8	0	1	0	0	0	0	0	0	0	1	0	10
881 - RENTS	Prior Year	0	8	0	1	0	0	0	0	0	0	0	1	10
	Increase (Decrease)	8	(8)	1	(1)								(1)	0 (10)
886 - MTCE OF STRUCTURES AND IMPROVE	Test Year	60	36	43	34	46	42	49	72	14	46	34	60	536
886 - MTCE OF STRUCTURES AND IMPROVE	Prior Year	41	38	30	46	45	43	42	58	24	35	45	36	483
	Increase (Decrease)	19	(2)	13	(12)	1	(1)	7	14	(10)	11	(11)	24	89 (36)
887 - MTCE OF MAINS	Test Year	533	368	513	477	621	445	497	678	373	421	766	634	6,326
887 - MTCE OF MAINS	Prior Year	364	349	332	408	410	352	446	462	393	374	617	195	4,702
	Increase (Decrease)	169	19	181	69	211	93	51	216		47	149	439	1,644 (20)

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889 - MTCE OF MEAS AND REG STA EQP - GEN	Test Year	3	6	2	6	4	3	6	9	13	5	2	3	64
889 - MTCE OF MEAS AND REG STA EQP - GEN	Prior Year	6	6	3	7	7	5	18	4	4	2	2	3	67
	Increase													17
	(Decrease)	(3)		(1)	(1)	(3)	(2)	(10)						(20)
890 - MTCE OF MEAS AND REG STA EQ-INDSTR	Test Year	2	2	3	5	3	4	8	15	13	14	17	12	98
890 - MTCE OF MEAS AND REG STA EQ-INDSTR	Prior Year	6	4	8	8	7	4	4	6	21	27	20	7	122
	Increase													18
	(Decrease)	(4)	(2)	(5)	(3)	(4)				(8)	(13)	(3)		(42)
891 - MTCE MEAS & REG STA EQ-CITY GATE CHK	Test Year	37	19	15	15	13	16	72	12	21	18	12	15	265
891 - MTCE MEAS & REG STA EQ-CITY GATE CHK	Prior Year	26	23	24	19	17	17	20	65	19	13	15	16	274
	Increase	11						52		2	5			70
	(Decrease)		(4)	(9)	(4)	(4)	(1)		(53)			(3)	(1)	(79)
892 - MTCE OF SERVICES	Test Year	161	178	138	233	212	248	163	241	66	163	160	232	2,195
892 - MTCE OF SERVICES	Prior Year	91	101	57	130	94	91	93	89	78	41	68	66	999
	Increase	70	77	81	103	118	157	70	152		122	92	166	1,208
	(Decrease)									(12)				(12)
894 - MTCE OF OTHER EQUIPMENT	Test Year	13	25	18	27	25	20	16	22	17	16	23	33	255
894 - MTCE OF OTHER EQUIPMENT	Prior Year	19	(22)	7	17	14	(2)	12	29	16	20	19	11	140
	Increase		47	11	10	11	22	4				4	22	132
	(Decrease)	(6)							(7)		(4)			(17)
901 - SUPERVISION	Test Year	47	45	39	49	38	52	44	36	47	43	53	46	539
901 - SUPERVISION	Prior Year	48	45	41	56	48	58	52	43	50	46	51	45	583
	Increase											2	1	3
	(Decrease)	(1)		(2)	(7)	(10)	(6)	(8)	(7)	(3)	(3)			(47)
902 - METER READING EXPENSES	Test Year	138	243	24	138	253	24	139	246	117	134	129	147	1,732
902 - METER READING EXPENSES	Prior Year	142	217	26	136	234	25	120	234	26	135	238	20	1,553
	Increase		26		2	19		19	12	91			127	296
	(Decrease)	(4)		(2)			(1)				(1)	(109)		(117)
903 - CUST RECORDS AND COLLECTION EXP	Test Year	323	334	299	319	330	317	351	316	381	289	358	280	3,897
903 - CUST RECORDS AND COLLECTION EXP	Prior Year	298	374	192	347	266	310	264	318	272	294	370	277	3,622
	Increase	25		107		44	7	67		109			3	362
	(Decrease)		(40)		(28)				(2)		(5)	(12)		(87)

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904 - UNCOLLECTIBLE ACCOUNTS	Test Year	(10)	86	119	187	120	140	11	(6)	(33)	14	24	(7)	645
904 - UNCOLLECTIBLE ACCOUNTS	Prior Year	152	302	417	470	384	321	171	64	113	62	0	48	2,504
	Increase											24		24
	(Decrease)	(162)	(216)	(298)	(283)	(264)	(181)	(160)	(70)	(146)	(48)		(55)	(1,883)
905 - MISC CUSTOMER ACCOUNTS EXPENSES	Test Year	12	11	17	11	10	14	11	12	13	17	21	19	168
905 - MISC CUSTOMER ACCOUNTS EXPENSES	Prior Year	15	(3)	13	14	15	10	14	12	8	8	11	9	126
	Increase		14	4		4				5	9	10	10	56
	(Decrease)	(3)			(3)	(5)		(3)						(14)
907 - SUPERVISION	Test Year	10	6	7	7	4	5	7	5	5	5	5	4	70
907 - SUPERVISION	Prior Year	7	6	6	7	6	9	12	9	5	6	8	6	87
	Increase	3		1										4
	(Decrease)					(2)	(4)	(5)	(4)		(1)	(3)	(2)	(21)
908 - CUSTOMER ASSISTANCE EXPENSES	Test Year	145	176	186	229	170	136	154	222	208	199	170	95	2,090
908 - CUSTOMER ASSISTANCE EXPENSES	Prior Year	125	158	206	204	128	138	184	218	230	268	168	142	2,170
	Increase	20	18		25	42			3			2		110
	(Decrease)			(20)			(2)	(30)		(22)	(69)		(47)	(190)
909 - INFO AND INSTRUCTIONAL ADV EXP	Test Year	11	17	14	9	78	47	(14)	9	(2)	8	0	0	177
909 - INFO AND INSTRUCTIONAL ADV EXP	Prior Year	9	21	7	20	26	12	27	22	4	8	2	14	172
	Increase	2		7		52	35							96
	(Decrease)		(4)		(11)			(41)	(13)	(6)		(2)	(14)	(91)
910 - MISC CUST SRVCE AND INFORMATION EXP	Test Year	24	6	20	33	93	32	58	36	2	17	10	9	340
910 - MISC CUST SRVCE AND INFORMATION EXP	Prior Year	1	14	5	1	18	1	10	8	9	0	25	0	92
	Increase	23		15	32	75	31	48	28		17		9	276
	(Decrease)		(8)							(7)		(15)		(30)
913 - ADVERTISING EXPENSES	Test Year	0	0	0	0	0	0	20	3	1	1	4	1	30
913 - ADVERTISING EXPENSES	Prior Year	0	1	0	0	0	1	0	0	1	0	0	0	3
	Increase							20	3		1	4	1	29
	(Decrease)		(1)				(1)							(2)
920 - GENERAL & ADMIN SALARIES	Test Year	301	310	257	317	290	264	267	340	264	286	339	203	3,438
920 - GENERAL & ADMIN SALARIES	Prior Year	301	302	245	319	329	249	275	282	289	271	376	219	3,437
	Increase		8	12		61	15	92	58	75	15	63	84	128
	(Decrease)				(2)	(39)		(8)		(25)		(37)	(16)	(127)

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921 - OFFICE SUPPLIES & EXPENSE	Test Year	265	150	117	60	163	121	122	223	114	122	117	164	1,758
921 - OFFICE SUPPLIES & EXPENSE	Prior Year	124	135	60	147	147	148	126	274	82	96	120	141	1,600
	Increase	141	15	57		16				32	26		43	330
	(Decrease)				(87)		(27)	(4)	(51)			(3)		(172)
922 - ADMINISTRATIVE EXP TRANSF - CREDIT	Test Year	(29)	(23)	(19)	(19)	(23)	(20)	(20)	(25)	(34)	(37)	(42)	(37)	(328)
922 - ADMINISTRATIVE EXP TRANSF - CREDIT	Prior Year	(22)	(22)	(16)	(24)	(24)	(20)	(21)	(27)	(19)	(19)	(25)	(18)	(257)
	Increase				5	1		1	2					9
	(Decrease)	(7)	(1)	(3)						(15)	(18)	(17)	(19)	(80)
923 - OUTSIDE SERVICES EMPLOYED	Test Year	398	409	103	190	155	70	104	202	63	66	136	91	1,997
923 - OUTSIDE SERVICES EMPLOYED	Prior Year	43	123	55	75	91	60	66	97	18	59	118	211	1,016
	Increase	355	286	48	123	64	10	38	105	45	7	20		1,101
	(Decrease)												(120)	(120)
924 - PROPERTY INSURANCE	Test Year	15	15	15	15	15	13	50	13	15	13	16	13	208
924 - PROPERTY INSURANCE	Prior Year	14	14	14	14	15	15	15	15	15	16	16	16	179
	Increase	1	1	1	1			35						39
	(Decrease)						(2)		(2)		(3)		(3)	(10)
925 - INJURIES AND DAMAGES	Test Year	51	34	34	35	37	35	41	(68)	45	43	34	33	354
925 - INJURIES AND DAMAGES	Prior Year	73	28	27	31	34	52	37	37	38	38	36	34	465
	Increase		6	7	4	3		4		7	5			36
	(Decrease)	(22)					(17)		(105)			(2)	(1)	(147)
926 - EMPLOYEE PENSIONS & BENEFITS	Test Year	454	443	411	468	428	416	401	241	508	490	517	464	5,241
926 - EMPLOYEE PENSIONS & BENEFITS	Prior Year	543	535	462	629	537	548	590	549	533	466	556	391	6,339
	Increase										24		73	97
	(Decrease)	(89)	(92)	(51)	(161)	(109)	(132)	(169)	(308)	(25)		(39)		(1,195)
927 - FRANCHISE REQUIREMENTS	Test Year	43	41	43	43	41	44	43	45	45	42	45	43	518
927 - FRANCHISE REQUIREMENTS	Prior Year	42	41	42	42	41	43	43	45	45	41	43	41	509
	Increase	1		1	1		1				1	2	2	9
	(Decrease)													0
928 - REGULATORY COMMISSION EXPENSES	Test Year	0	0	0	0	0	0	79	0	0	0	0	0	79
928 - REGULATORY COMMISSION EXPENSES	Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
	Increase							79						79
	(Decrease)													0



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929 - DUPLICATE CHARGES - CREDIT	Test Year	(86)	(31)	(1)	0	(4)	(1)	(13)	(92)	(183)	(178)	(177)	(134)	(900)
929 - DUPLICATE CHARGES - CREDIT	Prior Year	(216)	(3)	(1)	(2)	(1)	(2)	(11)	(94)	(138)	(198)	(144)	(87)	(897)
	Increase	130			2		1		2					155
	(Decrease)		(28)			(3)		(2)		(45)		(33)	(47)	(158)
930.1 - GENERAL ADVERTISING EXPENSES	Test Year	6	11	0	3	3	4	(61)	77	(4)	10	30	0	79
930.1 - GENERAL ADVERTISING EXPENSES	Prior Year	5	28	1	3	(9)	4	2	23	6	4	4	35	106
	Increase	1				12			54		6	26		99
	(Decrease)		(17)	(1)				(63)		(10)			(35)	(126)
930.2 - MISCELLANEOUS GENERAL EXP	Test Year	20	26	10	22	20	14	(111)	5	39	18	(11)	17	69
930.2 - MISCELLANEOUS GENERAL EXP	Prior Year	39	44	49	52	50	49	44	52	55	58	27	35	554
	Increase													0
	(Decrease)	(19)	(18)	(39)	(30)	(30)	(35)	(155)	(47)	(16)	(40)	(38)	(19)	(485)
931 - RENTS	Test	29	28	28	29	28	28	29	29	29	30	29	29	345
931 - RENTS	Prior Year	37	29	29	29	30	30	30	34	29	29	29	37	372
	Increase													1
	(Decrease)	(8)	(1)	(1)		(2)	(2)	(1)	(5)				(8)	(28)
935 - MTCE OF GEN PLNT & EQ	Test Year	79	78	140	(126)	165	268	163	235	84	185	258	171	1,700
935 - MTCE OF GEN PLNT & EQ	Prior Year	234	183	197	129	200	125	106	166	250	170	238	119	2,117
	Increase													356
	(Decrease)	(155)	(105)	(57)	(255)	(35)				(166)	15	20	52	(773)

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Account	Test	REPORTING YEARS					COMPARISONS				
		2007	2006	2005	2004	2003	Test vs. '07	'07 vs. '06	'06 vs. '05	'05 vs. '04	'04 vs. '03
<b>I. POWER PRODUCTION EXPENSES</b>											
<b>A. Steam Power Generation</b>											
Operation											
(500) Operation Supervision and Engineering	2,089,969	2,117,055	1,994,235	2,182,043	1,684,488	1,413,206	-1.28%	6.16%	-8.61%	29.54%	19.20%
(501) Fuel	287,348,507	286,060,712	270,206,831	239,297,747	201,843,657	192,605,505	0.45%	5.87%	12.92%	18.56%	4.80%
(502) Steam Expenses	27,325,773	26,276,587	29,310,526	28,287,297	25,756,962	25,354,431	3.99%	-10.35%	3.62%	9.82%	1.59%
(505) Electric Expenses	754,249	692,669	601,822	519,654	468,790	476,460	8.89%	15.10%	15.81%	10.85%	-1.61%
(506) Miscellaneous Steam Power Expenses	16,989,296	14,015,400	14,381,816	13,580,042	13,048,287	14,811,858	21.22%	-2.55%	5.90%	4.08%	-11.91%
(507) Rents	51,252	51,252	51,252	51,252	51,252	51,252	0.00%	0.00%	0.00%	0.00%	0.00%
(509) Allowances	3,372	3,920	6,011	10,508	18,437	35,235	-13.98%	-34.79%	-42.80%	-43.01%	-47.67%
<b>TOTAL Operation</b>	<b>334,562,418</b>	<b>329,217,595</b>	<b>316,552,493</b>	<b>283,928,543</b>	<b>242,871,873</b>	<b>234,747,947</b>	1.62%	4.00%	11.49%	16.90%	3.46%
(510) Maintenance Supervision and Engineering	2,346,687	2,047,906	1,971,715	1,423,018	1,326,084	1,276,492	14.59%	3.86%	38.56%	7.31%	3.89%
(511) Maintenance of Structures	2,279,365	2,366,221	1,963,994	1,584,457	1,806,654	1,572,623	-3.67%	20.48%	23.95%	-12.30%	14.88%
(512) Maintenance of Boiler Plant	39,886,283	33,688,610	30,445,817	24,560,096	24,982,533	25,680,596	18.40%	10.65%	23.96%	-1.69%	-2.72%
(513) Maintenance of Electric Plant	7,544,241	5,541,312	7,312,591	6,376,640	7,941,036	6,500,734	36.15%	-24.22%	14.68%	-19.70%	22.16%
(514) Maintenance of Miscellaneous Steam Plant	1,334,745	1,296,736	1,431,725	1,347,348	1,294,838	926,973	2.93%	-9.43%	6.26%	4.06%	39.68%
<b>TOTAL Maintenance</b>	<b>53,391,320</b>	<b>44,940,785</b>	<b>43,125,842</b>	<b>35,291,559</b>	<b>37,351,145</b>	<b>35,957,418</b>	18.80%	4.21%	22.20%	-5.51%	3.88%
<b>TOTAL Power Production Exp - Steam Power</b>	<b>387,953,738</b>	<b>374,158,380</b>	<b>359,678,335</b>	<b>319,220,102</b>	<b>280,223,018</b>	<b>270,705,365</b>	3.69%	4.03%	12.67%	13.92%	3.52%
<b>B. Hydraulic Power Generation</b>											
Operation											
(535) Operation Supervision and Engineering	53,088	60,785	56,516	69,561	66,129	9,400	-12.66%	7.55%	-18.75%	5.19%	603.50%
(536) Water for Power	39,005	38,855	1,982	(75,971)	56,436	56,436	0.39%	1860.39%	-102.61%	-234.61%	0.00%
(537) Hydraulic Expenses	0	0	0	0	0	0					
(538) Electric Expenses	161,489	157,036	179,073	236,186	261,052	251,690	2.84%	-12.31%	-24.18%	-9.53%	3.72%
(539) Misc. Hydraulic Power Generation Exp.	129,702	132,980	107,630	155,089	133,380	29,296	-2.47%	23.55%	-30.59%	16.26%	355.28%
(540) Rents	238,696	222,932	477,721	318,469	253,215	373,412	7.07%	-53.33%	50.01%	25.77%	-32.19%
<b>TOTAL Operation</b>	<b>621,981</b>	<b>612,588</b>	<b>822,922</b>	<b>703,314</b>	<b>770,212</b>	<b>720,234</b>	1.53%	-25.56%	17.01%	-8.69%	6.94%
Maintenance											
(541) Maintenance Supervision and Engineering	4,568	6,049	3,057	0	0	0	-24.48%	97.87%			
(542) Maintenance of Structures	189,915	166,673	83,847	62,368	310,186	121,908	13.94%	98.78%	34.44%	-79.89%	154.44%
(543) Maintenance of Reservoirs, Dams, and Waterways	87,399	10,094	76,652	124,727	474,344	15,558	765.85%	-86.83%	-38.54%	-73.71%	2948.88%
(544) Maintenance of Electric Plant	282,889	264,531	125,119	345,322	557,015	748,349	6.94%	111.42%	-63.77%	-38.00%	-25.57%
(545) Maintenance of Misc. Hydraulic Plant	0	0	0	0	23,577	5,915				-100.00%	298.60%
<b>TOTAL Maintenance</b>	<b>564,771</b>	<b>447,347</b>	<b>288,675</b>	<b>532,417</b>	<b>1,365,122</b>	<b>891,730</b>	26.25%	54.97%	-45.78%	-61.00%	53.09%
<b>TOTAL Power Production Exp - Hydraulic Power</b>	<b>1,186,752</b>	<b>1,059,935</b>	<b>1,111,597</b>	<b>1,235,731</b>	<b>2,135,334</b>	<b>1,611,964</b>	11.96%	-4.65%	-10.05%	-42.13%	32.47%
<b>C. Other Power Generation</b>											
Operation											
(546) Operation Supervision and Engineering	28,825	15,298	32,407	39,421	39,895	36,811	88.42%	-52.79%	-17.79%	-1.19%	8.38%
(547) Fuel	30,157,562	31,202,849	22,364,013	41,625,992	5,248,056	4,359,837	-3.35%	39.52%	-46.27%	693.17%	20.37%
(548) Generation Expenses	925,321	335,927	272,514	221,938	93,231	69,826	175.45%	23.27%	22.78%	138.05%	33.52%
(549) Miscellaneous Other Power Generation Expenses	37,851	38,984	41,904	32,342	56,967	(420,246)	-2.91%	-6.97%	29.57%	-43.23%	-113.56%
(550) Rents	22,836	24,024	29,964	29,964	29,964	30,252	-4.95%	-19.82%	0.00%	0.00%	-0.95%
<b>TOTAL Operation</b>	<b>31,172,395</b>	<b>31,617,082</b>	<b>22,740,802</b>	<b>41,949,657</b>	<b>5,468,113</b>	<b>4,076,480</b>	-1.41%	39.03%	-45.79%	667.17%	34.14%
Maintenance											
(551) Maintenance Supervision and Engineering	16,488	21,550	20,103	18,791	12,688	8,023	-23.49%	7.20%	6.98%	48.10%	58.15%
(552) Maintenance of Structures	91,930	108,362	94,507	111,857	60,562	(549,843)	-15.16%	14.66%	-15.51%	84.70%	-111.01%
(553) Maintenance of Generating and Electric Plant	1,860,881	2,017,744	514,243	1,078,800	586,840	221,272	-7.77%	292.37%	-52.33%	83.83%	165.21%
(554) Maintenance of Misc. Other Power Gen. Plant	110,415	99,206	238,052	91,583	154,777	46,501	11.30%	-58.33%	159.93%	-40.83%	232.85%
<b>TOTAL Maintenance</b>	<b>2,079,714</b>	<b>2,246,862</b>	<b>866,905</b>	<b>1,301,031</b>	<b>814,867</b>	<b>(274,047)</b>	-7.44%	159.18%	-33.37%	59.66%	-397.35%
<b>TOTAL Power Production Expenses - Other Power</b>	<b>33,252,109</b>	<b>33,863,944</b>	<b>23,607,707</b>	<b>43,250,688</b>	<b>6,282,980</b>	<b>3,802,433</b>	-1.81%	43.44%	-45.42%	588.38%	65.24%
<b>D. Other Power Supply Expenses</b>											
(555) Purchased Power	81,802,192	82,337,048	113,833,625	140,555,771	92,046,779	79,620,776	-0.65%	-27.67%	-19.01%	52.70%	15.61%
(556) System Control and Load Dispatching	1,014,056	995,839	966,893	115,570	1,165,948	1,116,436	1.83%	2.99%	736.63%	-90.09%	4.43%
(557) Other Expenses	(570,439)	(572,213)	6,559,291	18,222,778	4,519	17,277	-0.31%	-108.72%	-64.00%	403148.02%	-73.84%
(558) Duplicate Charges Credit	(2,771,363)	0	0	0	0	0					
<b>TOTAL Other Power Supply Expenses</b>	<b>79,474,446</b>	<b>82,760,674</b>	<b>121,359,809</b>	<b>158,894,119</b>	<b>93,217,246</b>	<b>80,754,489</b>	-3.97%	-31.81%	-23.62%	70.46%	15.43%
<b>TOTAL Power Production Expenses</b>	<b>501,867,045</b>	<b>491,842,933</b>	<b>505,757,448</b>	<b>522,600,640</b>	<b>381,858,578</b>	<b>356,874,251</b>	2.04%	-2.75%	-3.22%	36.86%	7.00%

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Account	Test	2007	2006	2005	2004	2003	Test vs. '07	'07 vs. '06	'06 vs. '05	'05 vs. '04	'04 vs. '03
<b>2. TRANSMISSION EXPENSES</b>											
Operation											
(560) Operation Supervision and Engineering	707,432	615,817	448,908	405,950	308,711	262,531	14.88%	37.18%	10.58%	31.50%	17.59%
(561) Load Dispatching	711,516	648,274	603,506	535,223	425,282	372,576	9.76%	7.42%	12.76%	25.85%	14.15%
(561.4) Scheduling, System Control and Dispatch Services	0	5,529	1,246,458	0	0	0	-100.00%	-99.56%			
(561.6) Transmission Service Studies	0	11,594	0	0	0	0	-100.00%				
(561.8) Reliability, Planning and Standards Development Svcs	0	398	89,624				-100.00%	-99.56%			
(562) Station Expenses	1,234,251	1,237,889	1,176,883	1,145,187	1,138,231	1,178,058	-0.29%	5.18%	2.77%	0.61%	-3.38%
(563) Overhead Lines Expense	86,952	76,997	19,517	50,356	42,536	42,563	12.93%	294.51%	-61.24%	18.38%	-0.06%
(565) Transmission of Electricity by Others	3,214,182	3,791,302	(2,866,436)	3,361,634	16,781,659	16,999,426	-15.22%	-232.27%	-185.27%	-79.97%	-1.28%
(566) Miscellaneous Transmission Expenses	3,724,941	3,929,222	1,545,678	7,385,624	4,640,110	4,010,230	-5.20%	154.21%	-79.07%	59.17%	15.71%
(567) Rents	22,490	5,204	52,808	51,708	51,039	53,518	332.17%	-90.15%	2.13%	1.31%	-4.63%
<b>TOTAL Operation</b>	<b>9,701,764</b>	<b>10,322,226</b>	<b>2,316,946</b>	<b>12,935,682</b>	<b>23,387,568</b>	<b>22,918,902</b>	<b>-6.01%</b>	<b>345.51%</b>	<b>-82.09%</b>	<b>-44.69%</b>	<b>2.04%</b>
Maintenance											
(568) Maintenance Supervision and Engineering	0	0	0	0	0	0					
(569) Maintenance of Structures	30,412	11,477	13,848	13,611	13,261	10,538	164.98%	-17.12%	1.74%	2.64%	25.84%
(570) Maintenance of Station Equipment	996,472	983,605	948,123	905,022	837,695	765,901	1.31%	3.74%	4.76%	8.04%	9.37%
(571) Maintenance of Overhead Lines	776,625	695,122	550,618	552,660	344,858	466,502	11.72%	26.24%	-0.41%	60.32%	-29.11%
(573) Maintenance of Misc. Transmission Plant	2,418	3,565	124,997	2,966	27,455	25,095	-32.18%	-97.15%	4114.33%	-89.20%	9.40%
<b>TOTAL Maintenance</b>	<b>1,805,927</b>	<b>1,693,769</b>	<b>1,637,586</b>	<b>1,474,459</b>	<b>1,223,269</b>	<b>1,288,036</b>	<b>6.62%</b>	<b>3.43%</b>	<b>11.06%</b>	<b>20.63%</b>	<b>-5.03%</b>
<b>TOTAL Transmission Expenses</b>	<b>11,507,691</b>	<b>12,015,995</b>	<b>3,954,532</b>	<b>14,410,141</b>	<b>24,610,837</b>	<b>24,206,938</b>	<b>-4.23%</b>	<b>203.85%</b>	<b>-72.56%</b>	<b>-41.45%</b>	<b>1.67%</b>
<b>3. REGIONAL MARKET EXPENSES</b>											
Operation											
(575.7) Market Facilitation, Monitoring and Compliance Svcs	7,533	11,961	1,800,836	0	0	0	-37.02%	-99.34%			
<b>TOTAL Operation</b>	<b>7,533</b>	<b>11,961</b>	<b>1,800,836</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-37.02%</b>	<b>-99.34%</b>			
<b>4. DISTRIBUTION EXPENSES</b>											
Operation											
(580) Operation Supervision and Engineering	1,235,544	1,257,351	1,146,499	1,074,172	2,518,917	1,148,725	-1.73%	9.67%	6.73%	-57.36%	119.28%
(581) Load Dispatching	333,427	327,998	396,316	368,410	140,493	203,042	1.66%	-17.24%	7.57%	162.23%	-30.81%
(582) Stations Expenses	937,276	900,835	839,604	835,153	960,021	1,187,897	4.05%	7.29%	0.53%	-13.01%	-19.18%
(583) Overhead Line Expenses	4,516,341	3,739,557	4,646,115	2,986,850	6,023,279	3,515,187	20.77%	-19.51%	55.55%	-50.41%	71.35%
(584) Underground Line Expenses	440,566	380,113	409,335	276,446	466,759	765,142	15.90%	-7.14%	48.07%	-40.77%	-39.00%
(585) Street Lighting and Signal System Expenses	18,496	5,530	501	2,588	79,679	897,822	234.47%	1003.79%	-80.64%	-95.75%	-91.13%
(586) Meter Expenses	5,620,801	5,629,380	5,872,651	5,615,626	5,174,919	4,423,461	-0.15%	-4.14%	4.58%	8.52%	16.99%
(587) Customer Installations Expenses	(221,632)	(224,263)	(276,630)	0	0	0	-1.17%	-18.93%			
(588) Miscellaneous Expenses	2,960,271	2,651,266	2,881,295	3,752,955	4,580,906	3,752,751	11.65%	-7.98%	-23.23%	-18.07%	22.07%
(589) Rents	14,166	13,543	14,717	9,608	18,444	10,929	4.60%	-7.98%	53.17%	-47.91%	68.76%
<b>TOTAL Operation</b>	<b>15,855,256</b>	<b>14,681,310</b>	<b>15,930,403</b>	<b>14,921,808</b>	<b>19,963,417</b>	<b>15,904,956</b>	<b>8.00%</b>	<b>-7.84%</b>	<b>6.76%</b>	<b>-25.25%</b>	<b>25.52%</b>
Maintenance											
(590) Maintenance Supervision and Engineering	9,951	14,794	17,732	1,627	14,496	24,715	-32.74%	-16.57%	989.86%	-88.78%	-41.35%
(591) Maintenance of Structures	796,271	757,829	670,997	599,825	331,493	338,459	5.07%	12.94%	11.87%	80.95%	-2.06%
(592) Maintenance of Station Equipment	728,659	744,470	1,018,271	661,067	672,495	664,619	-2.12%	-26.89%	54.03%	-1.70%	1.19%
(593) Maintenance of Overhead Lines	12,568,540	10,287,075	11,772,129	7,847,180	16,219,747	6,806,827	22.18%	-12.61%	50.02%	-51.62%	138.29%
(594) Maintenance of Underground Lines	1,540,702	1,509,199	1,843,750	1,549,277	1,697,503	1,289,353	2.09%	-18.15%	19.01%	-8.73%	31.66%
(595) Maintenance of Line Transformers	223,512	230,867	184,777	147,057	282,066	259,529	-3.19%	24.94%	25.65%	-47.86%	8.68%
(596) Maintenance of Street Lighting and Signal Systems	792,957	779,872	172,308	88,833	14,900	14,267	1.68%	352.60%	93.97%	496.19%	4.44%
(597) Maintenance of Meters	0	0	0	(217,128)	0	(114,036)			-100.00%		-100.00%
(598) Maintenance of Miscellaneous Distribution Plant	263,243	437,400	330,971	267,188	173,324	154,899	-39.82%	32.16%	23.87%	54.16%	11.89%
<b>TOTAL Maintenance</b>	<b>16,923,835</b>	<b>14,761,506</b>	<b>16,010,935</b>	<b>10,944,926</b>	<b>19,406,024</b>	<b>9,438,632</b>	<b>14.65%</b>	<b>-7.80%</b>	<b>46.29%</b>	<b>-43.60%</b>	<b>105.60%</b>
<b>TOTAL Distribution Expenses</b>	<b>32,779,091</b>	<b>29,442,816</b>	<b>31,941,338</b>	<b>25,866,734</b>	<b>39,369,441</b>	<b>25,343,588</b>	<b>11.33%</b>	<b>-7.82%</b>	<b>23.48%</b>	<b>-34.30%</b>	<b>55.34%</b>
<b>5. CUSTOMER ACCOUNTS EXPENSES</b>											
Operation											
(901) Supervision	658,533	662,463	742,045	734,650	406,610	301,001	-0.59%	-10.72%	1.01%	80.68%	35.09%
(902) Meter Reading Expenses	2,117,207	1,986,061	2,015,982	1,888,262	1,995,145	2,234,091	6.60%	-1.48%	6.76%	-5.36%	-10.70%
(903) Customer Records and Collection Expenses	4,762,532	4,642,565	4,361,172	4,279,581	4,112,194	4,152,010	2.58%	6.45%	1.91%	4.07%	-0.96%
(904) Uncollectible Accounts	848,931	824,328	1,644,769	1,432,691	775,964	4,368,715	2.98%	-49.88%	14.80%	84.63%	-82.24%
(905) Miscellaneous Customer Accounts Expenses	258,860	215,534	248,899	276,482	409,549	453,092	20.10%	-13.40%	-9.98%	-32.49%	-9.61%
<b>TOTAL Customer Accounts Expenses</b>	<b>8,646,062</b>	<b>8,330,951</b>	<b>9,012,857</b>	<b>8,611,666</b>	<b>7,699,462</b>	<b>11,508,909</b>	<b>3.78%</b>	<b>-7.57%</b>	<b>4.66%</b>	<b>11.85%</b>	<b>-33.10%</b>

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Account	Test	2007	2006	2005	2004	2003	Test vs. '07	'07 vs. '06	'06 vs. '05	'05 vs. '04	'04 vs. '03
<b>6. CUSTOMER SERVICE AND INFORMATION EXP.</b>											
Operation											
(907) Supervision	139,749	140,758	201,666	141,983	163,883	139,984	-0.72%	-30.20%	42.04%	-13.36%	17.07%
(908) Customer Assistance Expenses	4,201,997	4,133,353	3,405,713	3,429,055	4,021,235	4,221,148	1.66%	21.37%	-0.68%	-14.73%	-4.74%
(909) Informational and Instructional Expenses	332,270	372,208	313,095	211,277	194,484	89,789	-10.73%	18.88%	48.19%	8.63%	116.60%
(910) Misc. Customer Service and Information Expenses	649,309	623,447	142,055	193,645	291,227	286,260	4.15%	338.88%	-26.64%	-33.51%	1.74%
<b>TOTAL Customer Service and Information Expenses</b>	<b>5,323,325</b>	<b>5,269,766</b>	<b>4,062,529</b>	<b>3,975,960</b>	<b>4,670,829</b>	<b>4,737,181</b>	<b>1.02%</b>	<b>29.72%</b>	<b>2.18%</b>	<b>-14.88%</b>	<b>-1.40%</b>
<b>7. SALES EXPENSES</b>											
Operation											
(911) Supervision	0	0	0	0	0	0					
(912) Demonstrating and Selling Expenses	0	0	0	0	245,881	127,386				-100.00%	93.02%
(913) Advertising Expenses	57,093	42,256	1,002	2,486	2,520	1,497	35.11%	4117.17%	-59.69%	-1.35%	68.34%
(916) Miscellaneous Sales Expenses	0	0	0	0	0	0					
<b>TOTAL Sales Expenses</b>	<b>57,093</b>	<b>42,256</b>	<b>1,002</b>	<b>2,486</b>	<b>248,401</b>	<b>128,883</b>	<b>35.11%</b>	<b>4117.17%</b>	<b>-59.69%</b>	<b>-99.00%</b>	<b>92.73%</b>
<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>											
Operation											
(920) Administrative and General Salaries	13,327,243	13,300,304	12,170,491	12,560,379	15,243,593	187,400	0.20%	9.28%	-3.10%	-17.60%	8034.25%
(921) Office Supplies and Expenses	6,557,603	6,151,608	6,222,689	7,490,207	5,682,687	496,303	6.60%	-1.14%	-16.92%	31.81%	1045.00%
(Less) (922) Administrative Exp. Transferred-Credit	(1,911,957)	(1,602,398)	(1,456,299)	(1,442,340)	(1,608,635)	(955,280)	19.32%	10.03%	0.97%	-10.34%	68.39%
(923) Outside Services Employed	4,480,744	4,287,426	4,777,315	5,742,968	5,956,241	26,643,288	4.51%	-10.25%	-16.81%	-3.58%	-77.64%
(924) Property Insurance	3,126,943	3,200,349	3,124,642	3,642,265	4,367,837	4,474,112	-2.29%	2.42%	-14.21%	-16.61%	-2.38%
(925) Injuries and Damages	2,234,590	2,246,508	1,719,223	2,782,603	1,326,433	1,303,019	-0.53%	30.67%	-38.22%	109.78%	1.80%
(926) Employee Pensions and Benefits	20,434,030	20,138,689	24,717,445	21,039,968	17,496,408	18,918,667	1.47%	-18.52%	17.48%	20.25%	-7.52%
(927) Franchise Requirements	26,016	22,668	21,687	20,528	16,915	13,948	14.77%	4.52%	5.65%	21.36%	21.27%
(928) Regulatory Commission Expenses	1,131,767	850,623	15,964	156,406	182,435	146,431	33.05%	5228.38%	-89.79%	-14.27%	24.59%
(929) (Less) Duplicate Charges-Cr.	(32,795)	(28,479)	(30,201)	(31,608)	(33,462)	(59,680)	15.15%	-5.70%	-4.45%	-5.54%	-43.93%
(930.1) General Advertising Expenses	223,621	260,208	269,166	424,746	270,047	207,669	-14.06%	-3.33%	-36.63%	57.29%	30.04%
(930.2) Miscellaneous General Expenses	978,631	905,570	7,447,482	25,042,545	25,019,870	26,599,862	8.07%	-87.84%	-70.26%	0.09%	-5.94%
(931) Rents	1,249,895	1,247,429	1,227,016	1,002,233	877,147	0	0.20%	1.66%	22.43%	14.26%	
<b>TOTAL Operation</b>	<b>51,826,330</b>	<b>50,980,505</b>	<b>60,226,620</b>	<b>78,430,900</b>	<b>74,797,516</b>	<b>77,975,739</b>	<b>1.66%</b>	<b>-15.35%</b>	<b>-23.21%</b>	<b>4.86%</b>	<b>-4.08%</b>
Maintenance											
(935) Maintenance of General Plant	4,922,918	5,138,093	5,502,941	4,130,391	3,187,331	2,058,115	-4.19%	-6.63%	33.23%	29.59%	54.87%
<b>TOTAL Admin &amp; General Expenses</b>	<b>56,749,248</b>	<b>56,118,598</b>	<b>65,729,561</b>	<b>82,561,291</b>	<b>77,984,847</b>	<b>80,033,854</b>	<b>1.12%</b>	<b>-14.62%</b>	<b>-20.39%</b>	<b>5.87%</b>	<b>-2.56%</b>
<b>TOTAL Electric Operation and Maintenance Expenses</b>	<b>616,937,088</b>	<b>603,075,276</b>	<b>622,260,103</b>	<b>658,028,918</b>	<b>536,442,395</b>	<b>502,833,604</b>	<b>2.30%</b>	<b>-3.08%</b>	<b>-5.44%</b>	<b>22.67%</b>	<b>6.68%</b>

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Account	Test	2007	2006	2005	2004	2003	Test vs. '07	'07 vs. '06	'06 vs. '05	'05 vs. '04	'04 vs. '03
<b>1. PRODUCTION EXPENSES</b>											
<b>A. Other Gas Supply Expenses</b>											
(803) Natural Gas Transmission Line Purchases	298,592,906	264,066,702	269,873,519	408,909,101	283,884,510	261,119,927	13.07%	-2.15%	-34.00%	44.04%	8.72%
<b>TOTAL Purchased Gas</b>	<b>298,592,906</b>	<b>264,066,702</b>	<b>269,873,519</b>	<b>408,909,101</b>	<b>283,884,510</b>	<b>261,119,927</b>	<b>13.07%</b>	<b>-2.15%</b>	<b>-34.00%</b>	<b>44.04%</b>	<b>8.72%</b>
<b>Purchased Gas Expenses</b>											
(807) Purchased Gas Expenses	654,014	0	0	0	0	0					
(807.4) Purchased Gas Calculations Expense	0	31,093	27,850	27,495	48,067	46,156	-100.00%	11.64%	1.29%	-42.80%	4.14%
(807.5) Other Purchased Gas Expenses	0	607,933	517,822	583,943	539,764	575,578	-100.00%	17.40%	-11.32%	8.18%	-6.22%
<b>TOTAL Purchased Gas Expenses</b>	<b>654,014</b>	<b>639,026</b>	<b>545,672</b>	<b>611,438</b>	<b>587,831</b>	<b>621,734</b>	<b>2.35%</b>	<b>17.11%</b>	<b>-10.76%</b>	<b>4.02%</b>	<b>-5.45%</b>
(808.1) Gas Withdrawn from Storage—Debit	90,718,967	89,306,021	120,999,754	86,484,451	72,250,407	52,662,273	1.58%	-26.19%	39.91%	19.70%	37.20%
(808.2) (Less) Gas Delivered to Storage—Credit	(90,446,656)	(90,172,083)	(82,024,841)	(136,763,158)	(82,839,930)	(73,560,220)	0.30%	9.93%	-40.02%	65.09%	12.62%
<b>Gas Used in Utility Operations - Credit</b>											
(810) Gas Used for Compressor Station Fuel—Credit	(847,284)	(874,944)	(1,330,924)	(927,970)	(650,557)	(454,102)	-3.16%	-34.26%	43.42%	42.64%	43.26%
(812) Gas Used for Other Utility Operations—Credit	(9,997,226)	(9,409,937)	(12,815,583)	(19,238,997)	(7,245,852)	(6,824,937)	6.24%	-26.57%	-33.39%	165.52%	6.17%
<b>TOTAL Gas Used in Utility Operations - Credit</b>	<b>(10,844,510)</b>	<b>(10,284,881)</b>	<b>(14,146,507)</b>	<b>(20,166,967)</b>	<b>(7,896,409)</b>	<b>(7,279,039)</b>	<b>5.44%</b>	<b>-27.30%</b>	<b>-29.85%</b>	<b>155.39%</b>	<b>8.48%</b>
(813) Other Gas Supply Expenses	35,299	37,436	35,865	33,167	26,673	35,923	-5.71%	4.38%	8.13%	24.35%	-25.75%
<b>TOTAL Other Gas Supply Expenses</b>	<b>288,710,020</b>	<b>253,592,221</b>	<b>295,283,462</b>	<b>339,108,032</b>	<b>266,013,082</b>	<b>233,600,598</b>	<b>13.85%</b>	<b>-14.12%</b>	<b>-12.92%</b>	<b>27.48%</b>	<b>13.88%</b>
<b>TOTAL Production Expenses</b>	<b>288,710,020</b>	<b>253,592,221</b>	<b>295,283,462</b>	<b>339,108,032</b>	<b>266,013,082</b>	<b>233,600,598</b>	<b>13.85%</b>	<b>-14.12%</b>	<b>-12.92%</b>	<b>27.48%</b>	<b>13.88%</b>
<b>2. NATURAL GAS, STORAGE, TERM. AND PROC. EXP</b>											
<b>A. Underground Storage Expenses</b>											
<b>Operation</b>											
(814) Operation Supervision and Engineering	506,600	513,136	409,959	421,636	418,658	327,842	-1.27%	25.17%	-2.77%	0.71%	27.70%
(815) Maps and Records	0	0	0	0	0	0					
(816) Wells Expenses	465,962	451,307	15,353	0	0	0	3.25%	2839.54%			
(817) Lines Expenses	568,150	556,901	451,865	481,865	514,310	469,800	2.02%	23.24%	-6.23%	-6.31%	9.47%
(818) Compressor Station Expenses	1,183,131	1,119,546	991,921	969,925	847,353	875,720	5.68%	12.87%	2.27%	14.47%	-3.24%
(819) Compressor Station Fuel and Power	785,264	799,964	1,125,500	784,791	621,261	443,778	-1.84%	-28.92%	43.41%	26.32%	39.99%
(820) Measuring and Regulating Station Expenses	0	0	0	0	0	0					
(821) Purification Expenses	1,666,277	1,488,374	1,681,221	1,199,184	1,216,142	1,072,079	11.95%	-11.47%	40.20%	-1.39%	13.44%
(823) Gas Losses	2,751,547	2,515,556	2,751,047	2,912,798	2,970,423	1,280,103	9.38%	-17.69%	4.92%	-1.94%	132.05%
(824) Other Expenses	(1,031)	8,440	35,238	13,083	16,563	7,677	-112.22%	-76.05%	169.34%	-21.01%	115.75%
(825) Storage Well Royalties	44,077	45,556	48,530	52,832	51,859	51,806	-3.25%	-6.13%	-8.14%	1.88%	0.10%
(826) Rents	40,158	41,050	36,430	42,453	38,327	38,273	-2.17%	12.68%	-14.19%	10.77%	0.14%
<b>TOTAL Operation</b>	<b>8,010,134</b>	<b>7,539,830</b>	<b>7,852,064</b>	<b>6,878,567</b>	<b>6,694,896</b>	<b>4,567,078</b>	<b>6.24%</b>	<b>-3.98%</b>	<b>14.15%</b>	<b>2.74%</b>	<b>46.59%</b>
<b>Maintenance</b>											
(830) Maintenance Supervision and Engineering	317,059	330,530	255,593	247,742	280,605	262,845	-4.08%	29.32%	3.17%	-11.71%	6.76%
(831) Maintenance of Structures and Improvements	0	0	0	0	0	0					
(832) Maintenance of Reservoirs and Wells	483,560	470,455	414,411	369,309	467,095	439,858	2.79%	13.52%	12.21%	-20.93%	6.19%
(833) Maintenance of Lines	114,376	91,541	(12,439)	105,929	38,937	28,992	24.95%	-835.92%	-111.74%	172.05%	34.30%
(834) Maintenance of Compressor Station Equipment	895,786	904,999	1,190,532	882,730	671,374	492,617	-1.02%	-23.98%	34.87%	31.48%	36.29%
(835) Maintenance of Measuring & Regulating Station Equip	63,792	49,318	13,546	19,211	33,898	77,703	29.35%	264.08%	-29.49%	-43.33%	-56.37%
(836) Maintenance of Purification Equipment	296,274	229,877	290,125	234,290	339,874	162,461	28.88%	-20.77%	23.83%	-31.07%	109.20%
(837) Maintenance of Other Equipment	92,217	90,806	115,812	161,303	134,986	139,405	1.55%	-21.59%	-28.20%	19.50%	-3.17%
<b>TOTAL Maintenance</b>	<b>2,263,065</b>	<b>2,167,526</b>	<b>2,267,580</b>	<b>2,020,514</b>	<b>1,966,769</b>	<b>1,603,881</b>	<b>4.41%</b>	<b>-4.41%</b>	<b>12.23%</b>	<b>2.73%</b>	<b>22.63%</b>
<b>TOTAL Underground Storage Expenses</b>	<b>10,273,199</b>	<b>9,707,356</b>	<b>10,119,644</b>	<b>8,899,081</b>	<b>8,661,665</b>	<b>6,170,959</b>	<b>5.83%</b>	<b>-4.07%</b>	<b>13.72%</b>	<b>2.74%</b>	<b>40.36%</b>
<b>TOTAL Natural Gas Storage Expenses</b>	<b>10,273,199</b>	<b>9,707,356</b>	<b>10,119,644</b>	<b>8,899,081</b>	<b>8,661,665</b>	<b>6,170,959</b>	<b>5.83%</b>	<b>-4.07%</b>	<b>13.72%</b>	<b>2.74%</b>	<b>40.36%</b>
<b>3. TRANSMISSION EXPENSES</b>											
<b>Operation</b>											
(850) Operation Supervision and Engineering	7,352	4,418	17,599	14,431	6,344	15,632	66.41%	-74.90%	21.95%	127.47%	-59.42%
(851) System Control and Load Dispatching	258,360	266,246	255,329	250,269	240,718	227,071	-2.96%	4.28%	2.02%	3.97%	6.01%
(852) Communication System Expenses	0	0	29	332	101	0		-100.00%	-91.27%	228.71%	
(856) Mains Expenses	340,286	340,205	240,187	227,822	228,587	251,733	0.02%	41.64%	5.43%	-0.33%	-9.19%
(859) Other Expenses	0	0	0	0	0	875					-100.00%
(860) Rents	5,954	5,232	4,770	3,290	6,396	5,576	13.81%	9.68%	44.98%	-48.56%	14.71%
<b>TOTAL Operation</b>	<b>611,952</b>	<b>616,101</b>	<b>517,914</b>	<b>496,144</b>	<b>482,146</b>	<b>500,887</b>	<b>-0.67%</b>	<b>18.96%</b>	<b>4.39%</b>	<b>2.90%</b>	<b>-3.74%</b>
<b>Maintenance</b>											
(861) Maintenance Supervision and Engineering	0	0	0	0	0	0					

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Account	Test	2007	2006	2005	2004	2003	Test vs. '07	'07 vs. '06	'06 vs. '05	'05 vs. '04	'04 vs. '03
(863) Maintenance of Mains	622,420	649,692	706,684	356,695	567,937	244,102	-4.20%	-8.06%	98.12%	-37.19%	132.66%
(867) Maintenance of Other Equipment	0	0	0	0	0	0					
<b>TOTAL Maintenance</b>	<b>622,420</b>	<b>649,692</b>	<b>706,684</b>	<b>356,695</b>	<b>567,937</b>	<b>244,102</b>	<b>-4.20%</b>	<b>-8.06%</b>	<b>98.12%</b>	<b>-37.19%</b>	<b>132.66%</b>
<b>TOTAL Transmission Expenses</b>	<b>1,234,372</b>	<b>1,265,793</b>	<b>1,224,598</b>	<b>852,839</b>	<b>1,050,083</b>	<b>744,989</b>	<b>-2.48%</b>	<b>3.36%</b>	<b>43.59%</b>	<b>-18.78%</b>	<b>40.95%</b>
<b>4. DISTRIBUTION EXPENSES</b>											
Operation											
(870) Operation Supervision and Engineering	0	0	0	0	32,417	25,269				-100.00%	28.29%
(871) Distribution Load Dispatching	354,548	365,534	347,104	341,299	340,911	321,548	-3.01%	5.31%	1.70%	0.11%	6.02%
(874) Mains and Services Expense	3,417,868	3,044,727	2,449,620	2,555,044	2,069,252	1,794,916	12.26%	24.29%	-4.13%	23.48%	15.28%
(875) Measuring & Regulating Sta. Exp.-General	629,659	616,389	483,487	567,497	474,506	462,976	2.15%	27.49%	-14.80%	19.60%	2.49%
(876) Measuring & Regulating Sta. Exp.-Industrial	316,886	315,384	324,928	283,882	266,862	260,001	0.48%	-2.94%	14.46%	6.38%	2.64%
(877) Measuring & Regulating Sta. Exp.-City Gate Chk Sta.	161,563	137,312	174,979	156,762	151,592	191,584	17.66%	-21.53%	11.62%	3.41%	-20.87%
(878) Meter and House Regulator Expenses	18,921	24,985	51,773	68,917	53,439	33,113	-24.27%	-51.74%	-24.88%	28.96%	61.38%
(879) Customer Installations Expenses	221,770	200,748	214,842	258,861	316,429	239,682	10.47%	-6.56%	-17.00%	-18.19%	32.02%
(880) Other Expenses	3,196,567	3,069,139	3,127,914	2,883,881	3,411,559	3,290,220	4.15%	-1.88%	8.46%	-15.47%	3.69%
(881) Rents	9,659	9,799	9,963	13,801	10,393	5,596	-1.43%	-1.65%	-27.81%	32.79%	85.72%
<b>TOTAL Operation</b>	<b>8,327,441</b>	<b>7,784,017</b>	<b>7,184,610</b>	<b>7,129,944</b>	<b>7,127,360</b>	<b>6,624,905</b>	<b>6.98%</b>	<b>8.34%</b>	<b>0.77%</b>	<b>0.04%</b>	<b>7.58%</b>
Maintenance											
(885) Maintenance Supervision and Engineering	0	0	0	0	0	0					
(886) Maintenance of Structures and Improvements	536,206	522,008	495,374	469,345	254,287	208,977	2.72%	5.38%	5.55%	84.57%	21.68%
(887) Maintenance of Mains	6,326,382	5,710,328	4,672,076	4,199,756	4,214,692	4,034,408	10.79%	22.22%	11.25%	-0.35%	4.47%
(889) Maintenance of Meas. & Reg. Sta. Equipment-Gen	64,371	50,232	90,505	25,830	42,199	31,850	28.15%	-44.50%	250.39%	-38.79%	32.49%
(890) Maintenance of Meas. & Reg. Sta. Equipment-Indust	98,086	116,326	100,685	78,680	78,356	67,736	-15.68%	15.53%	27.97%	0.41%	15.68%
(891) Maint. of Meas. & Reg. Sta. Equip-City Gate Chk Sta.	264,762	260,903	296,318	286,477	303,066	194,916	1.48%	-11.95%	3.44%	-5.47%	55.49%
(892) Maintenance of Services	2,195,216	1,826,235	972,347	877,771	868,606	634,791	20.20%	87.82%	10.77%	1.06%	36.83%
(893) Maintenance of Meters and House Regulators	0	0	0	0	0	0					
(894) Maintenance of Other Equipment	255,307	233,047	101,179	159,461	100,682	122,798	9.55%	130.33%	-36.55%	58.38%	-18.01%
<b>TOTAL Maintenance</b>	<b>9,740,330</b>	<b>8,719,079</b>	<b>6,728,484</b>	<b>6,097,320</b>	<b>5,861,888</b>	<b>5,295,476</b>	<b>11.71%</b>	<b>29.58%</b>	<b>10.35%</b>	<b>4.02%</b>	<b>10.70%</b>
<b>TOTAL Distribution Expenses</b>	<b>18,067,771</b>	<b>16,503,096</b>	<b>13,913,094</b>	<b>13,227,264</b>	<b>12,989,248</b>	<b>11,920,381</b>	<b>9.48%</b>	<b>18.62%</b>	<b>5.18%</b>	<b>1.83%</b>	<b>8.97%</b>
<b>5. CUSTOMER ACCOUNTS EXPENSE</b>											
Operation											
(901) Supervision	538,800	542,015	607,128	599,890	330,773	245,329	-0.59%	-10.72%	1.21%	81.36%	34.83%
(902) Meter Reading Expenses	1,732,260	1,624,959	1,649,440	1,544,942	1,632,391	1,827,893	6.60%	-1.48%	6.76%	-5.36%	-10.70%
(903) Customer Records and Collection Expenses	3,896,904	3,801,261	3,591,972	3,530,227	3,437,328	3,421,550	2.52%	5.83%	1.75%	2.70%	0.46%
(904) Uncollectible Accounts	645,241	870,284	2,475,240	1,670,008	652,411	1,588,329	-25.86%	-64.84%	48.22%	155.97%	-58.92%
(905) Miscellaneous Customer Accounts Expenses	167,812	134,333	152,296	178,081	254,918	260,125	24.92%	-11.79%	-14.48%	-30.14%	-2.00%
<b>TOTAL Customer Accounts Expenses</b>	<b>6,981,017</b>	<b>6,972,852</b>	<b>8,476,076</b>	<b>7,523,148</b>	<b>6,307,821</b>	<b>7,343,226</b>	<b>0.12%</b>	<b>-17.73%</b>	<b>12.67%</b>	<b>19.27%</b>	<b>-14.10%</b>
<b>6. CUSTOMER SERVICE AND INFORMATION EXPENSES</b>											
Operation											
(907) Supervision	70,362	75,792	118,439	79,866	84,424	56,881	-7.16%	-36.01%	48.30%	-5.40%	48.42%
(908) Customer Assistance Expenses	2,090,239	2,225,652	2,000,181	1,928,040	1,359,430	1,677,803	-6.08%	11.27%	3.74%	42.25%	-19.21%
(909) Informational and Instructional Expenses	176,670	189,308	182,928	107,683	76,050	35,310	-11.36%	8.95%	69.88%	41.60%	115.38%
(910) Miscellaneous Customer Service & Informational Exp	339,837	335,702	83,429	108,925	150,026	116,923	1.23%	302.38%	-23.41%	-27.40%	28.31%
<b>TOTAL Customer Service and Information Expenses</b>	<b>2,677,108</b>	<b>2,836,454</b>	<b>2,384,977</b>	<b>2,224,514</b>	<b>1,665,930</b>	<b>1,886,917</b>	<b>-5.62%</b>	<b>18.93%</b>	<b>7.21%</b>	<b>33.53%</b>	<b>-11.71%</b>
<b>7. SALES EXPENSES</b>											
Operation											
(911) Supervision	0	0	0	0	0	0					
(912) Demonstrating and Selling Expenses	0	0	0	0	126,666	52,031				-100.00%	143.44%
(913) Advertising Expenses	29,965	24,142	2,165	2,681	1,749	1,343	24.12%	1015.10%	-19.25%	53.29%	30.23%
(916) Miscellaneous Sales Expenses	0	0	0	0	0	0					
<b>TOTAL Sales Expenses</b>	<b>29,965</b>	<b>24,142</b>	<b>2,165</b>	<b>2,681</b>	<b>128,415</b>	<b>53,374</b>	<b>24.12%</b>	<b>1015.10%</b>	<b>-19.25%</b>	<b>-97.91%</b>	<b>140.59%</b>
<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>											
Operation											
(920) Administrative and General Salaries	3,438,447	3,500,640	3,395,046	3,305,621	3,734,314	58,273	-1.78%	3.11%	2.71%	-11.48%	6308.31%
(921) Office Supplies and Expenses	1,758,179	1,659,355	1,804,962	2,056,989	1,479,626	106,028	5.96%	-8.07%	-12.25%	39.02%	1295.50%
(922) (Less) Administrative Expenses Transferred—Cr.	(327,510)	(259,338)	(263,724)	(258,847)	(354,202)	(203,473)	26.28%	-1.66%	1.88%	-26.92%	74.08%
(923) Outside Services Employed	1,997,349	2,044,896	860,926	960,271	1,375,997	6,903,766	-2.33%	137.52%	-10.35%	-30.21%	-80.07%

Attachment to Response to Question 23(b)

Gas Operations

Page 2 of 3

Charnas

LG&E GAS

REPORTING YEARS

COMPARISONS

Account	Test	2007	2006	2005	2004	2003	Test vs. '07	'07 vs. '06	'06 vs. '05	'05 vs. '04	'04 vs. '03
(924) Property Insurance	208,312	213,088	175,275	122,036	127,201	107,990	-2.24%	21.57%	43.63%	-4.06%	17.79%
(925) Injuries and Damages	353,794	344,007	467,962	664,940	384,722	349,057	2.85%	-26.49%	-29.62%	72.84%	10.22%
(926) Employee Pensions and Benefits	5,241,220	5,208,388	6,581,626	5,742,129	4,587,244	4,823,591	0.63%	-20.86%	14.62%	25.18%	-4.90%
(927) Franchise Requirements	518,055	513,286	503,083	490,848	470,843	460,123	0.93%	2.03%	2.49%	4.25%	2.33%
(928) Regulatory Commission Expenses	78,843	78,843	0	0	0	0					
(929) (Less) Duplicate Charges--Cr.	(899,875)	(794,591)	(1,163,127)	(698,342)	(596,057)	(424,836)	13.25%	-31.68%	66.56%	17.16%	40.30%
(930.1) General Advertising Expenses	78,569	91,424	94,572	149,235	90,016	69,223	-14.06%	-3.33%	-36.63%	65.79%	30.04%
(930.2) Miscellaneous General Expenses	69,065	181,116	2,177,797	6,892,176	6,863,565	7,169,833	-61.87%	-91.68%	-68.40%	0.42%	-4.27%
(931) Rents	345,372	351,839	366,511	282,681	247,400	0	-1.84%	-4.00%	29.66%	14.26%	
<b>TOTAL Operation</b>	<b>12,859,821</b>	<b>13,132,953</b>	<b>15,000,909</b>	<b>19,709,737</b>	<b>18,410,669</b>	<b>19,419,575</b>	<b>-2.08%</b>	<b>-12.45%</b>	<b>-23.89%</b>	<b>7.06%</b>	<b>-5.20%</b>
Maintenance											
(935) Maintenance of General Plant	1,700,308	1,777,335	1,900,021	1,419,023	1,038,252	666,778	-4.33%	-6.46%	33.90%	36.67%	55.71%
<b>TOTAL Administrative and General Expenses</b>	<b>14,560,129</b>	<b>14,910,288</b>	<b>16,900,930</b>	<b>21,128,760</b>	<b>19,448,921</b>	<b>20,086,353</b>	<b>-2.35%</b>	<b>-11.78%</b>	<b>-20.01%</b>	<b>8.64%</b>	<b>-3.17%</b>
<b>TOTAL Gas Operation &amp; Maintenance Expenses</b>	<b>342,533,581</b>	<b>305,812,202</b>	<b>348,304,946</b>	<b>392,966,319</b>	<b>316,265,165</b>	<b>281,806,797</b>	<b>12.01%</b>	<b>-12.20%</b>	<b>-11.37%</b>	<b>24.25%</b>	<b>12.23%</b>

Louisville Gas and Electric Company  
Case No. 2008-00252  
Analysis of Salaries and Wages  
For the Calendar Years 2003 through 2007 and the Test Year  
"000 Omitted"

Line No.	Item (a)	Calendar Years Prior to Test Year										Test Year	
		5th		4th		3rd		2nd		1st		Amount (l)	% (m)
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)	Amount (h)	% (i)	Amount (j)	% (k)		
1	Wages charged to expense												
2	Power Production Expense	26,963	0.53%	28,602	6.08%	29,153	1.93%	31,369	7.60%	33,754	7.60%	34,853	3.26%
3	Transmission Expense	1,388	22.83%	1,548	11.53%	1,805	16.60%	1,986	10.03%	2,200	10.78%	2,281	3.68%
4	Distribution Expense	9,206	13.43%	11,796	28.13%	8,947	-24.15%	10,110	13.00%	9,890	-2.18%	10,551	6.68%
5	Customer Accounts Expense	6,150	145.02%	6,218	1.11%	6,158	-0.96%	5,986	-2.79%	5,981	-0.08%	5,979	-0.03%
6	Sales Expense	69	100.00%	104	50.72%	0	-100.00%	0	0.00%	0	0.00%	0	0.00%
7	Expenses - Gas Business	8,706	7.48%	9,899	13.70%	10,272	3.77%	10,372	0.97%	10,926	5.34%	11,395	4.29%
8	Administrative and General Expenses:												
	(a) Administrative and General Salaries	214	-83.42%	17,792	8214.02%	14,203	-20.17%	13,923	-1.97%	14,852	6.67%	14,810	-0.28%
	(b) Office Supplies and Expenses												
	(c) administrative Exp. Transferred - credit	(617)	-28.00%	(1,202)	94.81%	(1,014)	-15.64%	(1,001)	-1.28%	(1,114)	11.29%	(1,330)	19.39%
	(d) Outside services employed (1)	19,091	-9.92%	0	-100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
	(e) Property insurance												
	(f) Injuries and damages	21	31.25%	46	119.05%	75	63.04%	71	-5.33%	64	-9.86%	60	-6.25%
	(g) Employee pensions and benefits												
	(h) Franchise requirements												
	(i) Regulatory commission expense												
	(j) Duplicate charges - credit												
	(k) Miscellaneous general expense												
	(l) Maintenance of general plant	73	7.35%	582	697.26%	3,351	475.77%	3,750	11.91%	3,458	-7.79%	3,327	-3.79%
9	Total Administrative and General Expenses L8(a) through L8(l)	18,782	-13.49%	17,218	-8.33%	16,615	-3.50%	16,743	0.77%	17,260	3.09%	16,867	-2.28%



Louisville Gas and Electric Company  
Case No. 2008-00252  
Analysis of Salaries and Wages  
For the Calendar Years 2003 through 2007 and the Test Year  
"000 Omitted"

Line No.	Item (a)	Calendar Years Prior to Test Year										Test Year	
		5th		4th		3rd		2nd		1st		Amount (l)	% (m)
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)	Amount (h)	% (i)	Amount (j)	% (k)		
10	Total Salaries and Wages charged expense (L2 through L7 + L9)	71,264	4.21%	75,385	5.78%	72,950	-3.23%	76,566	4.96%	80,011	4.50%	81,926	2.39%
11	Wages Capitalized	9,402	-7.67%	10,438	11.02%	10,018	-4.02%	9,918	-1.00%	11,565	16.61%	12,635	9.25%
12	Total Salaries and Wages (2)	80,666	2.67%	85,823	6.39%	82,968	-3.33%	86,484	4.24%	91,576	5.89%	94,561	3.26%
13	Ratio of salaries and wages charged to expense to total wages (L10/L12)	0.88		0.88		0.88		0.89		0.87		0.87	
14	Ratio of salaries and wages capitalized to total wages (L11/L12)	0.12		0.12		0.12		0.11		0.13		0.13	

Note: Show percent increase of each year over the prior year in Columns (c), (e), (g), (i), (k), and (m).

Note: Salaries and wages above contain overhead amounts and represent total amount charged to LG&E. For example, Servco employees would charge LG&E for services performed for LG&E.

Total overtime dollars (electric and gas) expended below represent all overtime charged to LG&E regardless of the company the employee works for.

	Amount	% Incr
Test Year	11,824,998	9.36%
1st Calendar Year Prior to Test Year	10,813,131	6.52%
2nd Calendar Year Prior to Test Year	10,150,977	-2.95%
3rd Calendar Year Prior to Test Year	10,459,022	-10.34%
4th Calendar Year Prior to Test Year	11,664,805	42.33%
5th Calendar Year Prior to Test Year	8,195,860	-1.19%

- (1) Prior to 2004, labor of E.ON U.S. Services Inc. employees charged to LG&E was charged to outside services. Beginning in 2004, these labor charges were charged to the appropriate expense line item.
- (2) Does not include salaries and wages in balance sheet accounts other than Utility Plant and Removal.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff  
Dated July 16, 2008**

**Question No. 24**

**Responding Witness: Paula H. Pottinger, Ph.D.**

Q-24. Provide the following payroll information for each employee classification or category:

- a. The actual regular hours worked during the test year.
- b. The actual overtime hours worked during the test year.
- c. The test-year-end wage rate for each employee classification or category and the date of the last increase.
- d. A calculation of the percent of increase granted during the test year.

A-24. a-d. See the table below for LG&E employees.

Salary Plan	Actual Regular Hours Worked ( a )	Actual Overtime Hours Worked ( b )	Test Year End Wage Rate ( c )	Date of the Last Increase ( c )	% of Increase Granted During the Test Year ( d )
Bargaining Unit	1,127,924	241,560	\$27.89	11/5/2007 Contract Increase	3.5% (1)
Exempt	343,119	n/a	\$39.04	2/25/2008 Annual Increase	3.5% (2)
Managers	34,252	n/a	\$53.01	2/25/2008 Annual Increase	3.6% (2)
Non-Exempt	140,112	7,579	\$20.85	2/25/2008 Annual Increase	3.6% (2)
Senior Managers	7,345	n/a	\$73.43	12/31/2007 Annual Increase	3.7% (2)

(1) Increases to be negotiated under applicable labor contract.

(2) Reflects approved annual increase for non-union salaried employees.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff**

**Dated July 16, 2008**

**Question No. 25**

**Responding Witness: Valerie L. Scott**

Q-25. Provide the amount of excess deferred federal income taxes resulting from the reduction in the corporate tax rate in 1979 and 1986, as of the end of the test year. Show the amounts associated with the 1979 reduction separately from the amounts associated with the 1986 reduction.

A-25.

1979 - \$0; 1986 - \$612,642

As of 4/30/08, there were no remaining excess deferred taxes applicable to the reduction in the federal income tax rate from 48 to 46 percent in 1979. The Commission in Case No. 8616 required LG&E to amortize the excess deferred federal income taxes associated with the reduction in 1979 over a five-year period. Excess deferred taxes are reversed using the average rate assumption method (ARAM).



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff**

**Dated July 16, 2008**

**Question No. 26**

**Responding Witness: Valerie L. Scott**

Q-26. Provide the following tax data for the test year for total company:

a. Income taxes:

- (1) Federal operating income taxes deferred – accelerated tax depreciation.
- (2) Federal operating income taxes deferred – other (explain).
- (3) Federal income taxes – operating.
- (4) Income credits resulting from prior deferrals of federal income taxes.
- (5) Investment tax credit net.
  - (i) Investment credit realized.
  - (ii) Investment credit amortized – Pre-Revenue Act of 1971.
  - (iii) Investment credit amortized – Revenue Act of 1971.
- (6) The information in Item 23(a)(1-4) for state income taxes.
- (7) A reconciliation of book to taxable income as shown in Format 23(a)(7) and a calculation of the book federal and state income tax expense for the test year using book taxable income as the starting point.
- (8) A copy of federal and state income tax returns for the taxable year ended during the test year, including supporting schedules.
- (9) A schedule of franchise fees paid to cities, towns, or municipalities during the test year, including the basis of these fees.

b. An analysis of Kentucky other operating taxes as shown in Format 23b.

## A-26. a. Income Taxes:

(1) Federal operating income taxes deferred – accelerated tax depreciation:	
Account 410101	\$21,382,794
Account 411101	<u>(\$20,397,452)</u>
Total	\$985,342

(2) Federal operating income taxes deferred – other:	
Account 410101	\$9,785,281
Account 411101	<u>(\$2,675,050)</u>
Total	\$7,110,231

The \$7,110,231 represents taxes on all temporary differences other than depreciation-related items (e.g. employee benefits differences, regulatory adjustments, cash basis adjustments, etc.).

(3) Federal income taxes — operating:	Account 409101	\$32,975,343
---------------------------------------	----------------	--------------

(4) Income credits:		
From A-26 (a)(1) above	Account 411101	(\$20,397,452)
From A-26 (a)(2) above	Account 411101	<u>(\$2,675,050)</u>
Total		<u>(\$23,072,502)</u>

(5) Investment tax credit:		
(i) Realized:		\$7,679,626
(ii) Amortized – Pre-Revenue Act of 1971:		(\$219)
(iii) Amortized – Revenue Act of 1971:		(\$3,931,393)

(6) State operating income taxes deferred – accelerated tax depreciation:	
Account 410102	\$4,641,407
Account 411102	<u>(\$4,202,662)</u>
Total	\$438,745

State operating income taxes deferred – other:	
Account 410102	\$1,994,779
Account 411102	<u>(\$1,175,570)</u>
Total	\$819,209

The \$819,209 represents taxes on all temporary differences other than depreciation-related items (e.g. employee benefits differences, regulatory adjustments, cash basis adjustments, etc.).



State income taxes — operating:	Account 409102	\$6,784,324
State Income Credits:		
From state “depreciation” above	Account 411102	(\$4,202,662)
From state “other” above	Account 411102	<u>(\$1,175,570)</u>
Total		(\$5,378,232)

- (7) See attached.
- (8) The 2007 federal and state income tax returns are in the process of being prepared. E.ON U.S. Investments Corp. will file its consolidated federal return with the Internal Revenue Service prior to the September 15, 2008 filing deadline and will file its state returns with the appropriate state revenue departments prior to the October 15, 2008 filing deadlines. Returns for LG&E will be provided to the Commission at that time through a supplemental data response and pursuant to a petition for confidential protection.
- (9) City of Radcliff - \$65,936. This pass-through gas franchise consists of 3% billed to all non-industrial customers by LG&E and then remitted to the City of Radcliff by LG&E.
- City of West Point - \$25,039. These pass-through electric and gas franchises consist of 3% billed to all non-industrial customers by LG&E and then remitted to the City of West Point by LG&E.
- City of Muldraugh - \$26,526. These pass-through electric and gas franchises consist of 3% billed to all non-industrial customers by LG&E and then remitted to the City of Muldraugh by LG&E.
- City of Louisville - \$528,489. Basis is the annual gas franchise fee payment per the 1998 gas franchise agreement between the City of Louisville and LG&E. This is not a pass-through franchise and is booked as an expense.

b. See attached.

Louisville Gas and Electric Company  
Case No. 2008-00252Calculation of Book Federal and State Income Tax Expense  
12 Months Ended 4/30/08

<u>Line No.</u>		<u>L&amp;E Total</u>	<u>Operating</u>	<u>Nonoperating</u>
1	Book Taxable Income	160,304,199	162,059,825	(1,755,626)
2	Permanent Differences:			
3	Non-taxable div paid	(162,500)	(162,500)	0
4	Dividend income exclusion (70%)	(177,345)	0	(177,345)
5	Meals and Entertainment (50%)	162,016	162,016	0
6	Non-Deductible Business Expenses	380,168	0	380,168
7	Preferred dividends - Interest	345,972	345,972	0
8	Section 199	(4,962,654)	(4,962,654)	0
9	FAS 112 Subsidy	(202,677)	(202,677)	0
10	Total Permanent Differences	<u>(4,617,020)</u>	<u>(4,819,843)</u>	<u>202,823</u>
11	Total Federal Timing Differences	<u>(19,543,665)</u>	<u>(18,323,775)</u>	<u>(1,219,890)</u>
12	Subtotal	136,143,514	138,916,207	(2,772,693)
13	Total state tax expense	<u>(7,292,325)</u>	<u>(7,536,337)</u>	<u>244,012</u>
14	Federal Taxable Income	128,851,189	131,379,870	(2,528,681)
15	Federal Income Tax Rate	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
16	Current Federal Tax Before Adjustments	45,097,916	45,982,955	(885,038)
17	Investment Tax Credit	(7,679,626)	(7,679,626)	0
18	Other Adjustments, Est vs Actual	(5,946,390)	(5,327,986)	(618,404)
19	Total Federal Current Tax Expense	<u>31,471,900</u>	<u>32,975,343</u>	<u>(1,503,442)</u>
20	State Current Tax Expense:			
21	State Taxable Income	136,114,190	138,886,883	(2,772,693)
22	State tax adjustments:			
23	U.S Govt Interest	(30,458)	0	(30,458)
24	Dividend income (30%)	(76,005)	0	(76,005)
25	Exp Assoc W/ Non-Tax Inc	28,381	0	28,381
26	Federal Preferred Stock Dividend Exclus	162,500	162,500	0
27	State Taxable Income after adjustments	136,198,608	139,049,383	(2,850,775)
28	State Income Tax Rate	<u>6.00%</u>	<u>6.00%</u>	<u>6.00%</u>
29	SubTotal State Current Tax Expense	8,171,916	8,342,963	(171,047)
30	State Tax Adjustments:			
31	Credits (Recycling; Coal)	(873,989)	(873,989)	0
32	Other Adjustments, Est vs Actual	(805,966)	(684,650)	(121,316)
33	Total State Current Tax Expense	<u>6,491,961</u>	<u>6,784,324</u>	<u>(292,363)</u>
34	Deferred Tax Adjustments:			
35	Total Federal Timing Differences per above	19,543,665	18,323,775	1,219,890
36	Deferred State Tax Adjustments	<u>(1,174,379)</u>	<u>(1,101,186)</u>	<u>(73,193)</u>
37	Federal income Tax Rate	<u>18,369,286</u> <u>35.00%</u>	<u>17,222,589</u> <u>35.00%</u>	<u>1,146,697</u> <u>35.00%</u>
38	Excess Deferreds	6,429,250	6,027,906	401,344
39	Investment Tax Credit - Net	(2,000,000)	(2,000,000)	0
40	Other Adjustments, Est vs Actual	3,748,014	3,748,014	0
41	Federal Deferred Tax Expense	<u>4,497,643</u>	<u>4,067,667</u>	<u>429,976</u>
42	Total State Timing Differences	<u>12,674,907</u>	<u>11,843,587</u>	<u>831,320</u>
43	State Income Tax Rate	<u>19,572,989</u> <u>6.00%</u>	<u>18,353,099</u> <u>6.00%</u>	<u>1,219,890</u> <u>6.00%</u>
44	Subtotal	19,572,989	18,353,099	1,219,890
45	Excess Deferreds	1,174,379	1,101,186	73,193
46	Other Adjustments, Est vs Actual	(248,000)	(248,000)	0
47	State Deferred Tax Expense	<u>476,480</u>	<u>404,768</u>	<u>71,712</u>
		<u>1,402,859</u>	<u>1,257,954</u>	<u>144,905</u>

Louisville Gas and Electric Company  
Case No 2008-00252  
Reconciliation of Book Net Income and Federal Taxable Income  
12 Months Ended 4/30/08

Line No.	Item	Total	Nonoperating	Operating	
				KY Retail	Other
1	Net Income per books	108,262,570	(936,047)	109,198,617	
2	Add income taxes:				
3	Federal income tax - current	32,975,343		32,975,343	
4	Federal income tax - deferred depreciation	985,342		985,342	
5	Federal income tax - deferred other	7,110,231		7,110,231	
6	Investment tax credit adjustment	3,748,014		3,748,014	
7	Federal income taxes charged to other income and deductions	(672,122)	(672,122)		
8	State income taxes	8,042,279		8,042,279	
9	State income taxes charged to other income and deductions	(147,457)	(147,457)		
10	Total	160,304,200	(1,755,626)	162,059,826	
11	Flow through items:				
12	Add:	0			
13	Deduct:	0			
14	Book taxable income	160,304,200	(1,755,626)	162,059,826	
15	Differences between book taxable income and taxable income per tax return:				
16	Add (See Below)	21,073,912	381,795	20,692,117	
17	Deduct (See Below)	52,526,923	1,154,850	51,372,073	
18	Taxable income per return	128,851,189	(2,528,681)	131,379,870	

## Differences between book taxable income and taxable income per tax return

## Add:

19	Capitalized Interest	3,078,372		3,078,372
20	Demand Side Management	1,233,126		1,233,126
21	FAS 106 Post Retirement Benefits	1,050,674		1,050,674
22	FAS 87 Pension	2,444,761		2,444,761
23	Contributions in Aid of Construction	3,222,473		3,222,473
24	Mark to Market	385,023		385,023
25	Loss on Reacquired Debt-Amortization	1,039,866		1,039,866
26	Vacation Pay	295,967		295,967
27	Prepaid Insurance	407,704		407,704
28	Regulatory Expenses	1,294,088		1,294,088
29	State Tax Deferred	1,909,601		1,909,601
30	MISO Exit Fees	3,341,946		3,341,946
31	Non-Deductible Business Expenses	380,109	380,109	
32	Preferred Dividends Interest	345,972		345,972
33	Other	644,230	1,686	642,544
		<u>21,073,912</u>	<u>381,795</u>	<u>20,692,117</u>

## Deduct:

34	Method Life/Tax Depreciation	5,145,450		5,145,450
35	ECR Ash Hauling	1,766,450		1,766,450
36	Cust Adv For Construction	344,605		344,605
37	State Income Tax Expense	7,292,325	(244,012)	7,536,337
38	State Tax Current	8,203,577		8,203,577
39	Tax Refunds	609,939	609,939	
40	FAS 143 - Asset Retirement Obligation	539,507		539,507
41	Medical Plan	337,085		337,085
42	Univ of Kentucky Contribution	220,569	220,569	
43	RAR Interest Reserve	391,009	391,009	
44	Public Liability Reserve	449,851		449,851
45	Purchase Gas Adjustment	20,881,254		20,881,254
46	Workers Compensation	548,397		548,397
47	Section 199	4,962,654		4,962,654
48	FAS 112 Subsidy	202,677		202,677
49	Other	631,574	177,345	454,229
		<u>52,526,923</u>	<u>1,154,850</u>	<u>51,372,073</u>

Louisville Gas and Electric Company  
Case No 2008-00252  
Reconciliation of Book Net Income and State Taxable Income  
12 Months Ended 4/30/08

Scott

Line No.	Item	Total	Nonoperating	Operating	
				KY Retail	Other
1	Net Income per books	108,262,570	(936,047)	109,198,617	
2	Add income taxes:				
3	Federal income tax - current	32,975,343		32,975,343	
4	Federal income tax - deferred depreciation	985,342		985,342	
5	Federal income tax - deferred other	7,110,231		7,110,231	
6	Investment tax credit adjustment	3,748,014		3,748,014	
7	Federal income taxes charged to other income and deductions	(672,122)	(672,122)		
8	State income taxes	8,042,279		8,042,279	
9	State income taxes charged to other income and deductions	(147,457)	(147,457)		
10	Total	160,304,200	(1,755,626)	162,059,826	
11	Flow through items:				
12	Add:	0			
13	Deduct:	0			
14	Book taxable income	160,304,200	(1,755,626)	162,059,826	
15	Differences between book taxable income and taxable income per tax return:				
16	Add (See Below)	18,664,474	410,176	18,254,298	
17	Deduct (See Below)	42,770,067	1,505,325	41,264,742	
18	Taxable income per return	136,198,607	(2,850,775)	139,049,382	

## Differences between book taxable income and taxable income per tax return

## Add:

19	Capitalized Interest	2,915,749		2,915,749
20	Demand Side Management	1,233,126		1,233,126
21	FAS 106 Post Retirement Benefits	1,050,674		1,050,674
22	FAS 87 Pension	2,444,761		2,444,761
23	Loss on Reacquired Debt-Amortization	1,039,866		1,039,866
24	Contributions in Aid of Construction	3,168,929		3,168,929
25	Mark to Market	385,023		385,023
26	Vacation Pay	295,967		295,967
27	Regulatory Expenses	1,294,088		1,294,088
28	MISO Exit Fees	3,341,946		3,341,946
29	Non-Deductible Business Expenses	380,109	380,109	
30	Preferred Dividends Interest	345,972		345,972
31	Other	768,265	30,067	738,198
		<u>18,664,474</u>	<u>410,176</u>	<u>18,254,298</u>

## Deduct:

32	Method Life/Tax Depreciation	10,940,533		10,940,533
33	ECR Ash Hauling	1,766,450		1,766,450
34	Cust Adv For Construction	344,605		344,605
35	FAS 143 - Asset Retirement Obligation	539,507		539,507
36	Medical Plan	337,085		337,085
37	Public Liability Reserve	449,851		449,851
38	RAR Interest Reserve	391,009	391,009	
39	Tax Refunds	609,939	609,939	
40	Univ of Kentucky Contribution	220,569	220,569	
41	Purchase Gas Adjustment	20,881,254		20,881,254
42	Workers Compensation	548,397		548,397
43	Dividend Income Exclusion	253,350	253,350	
44	Section 199	4,962,654		4,962,654
45	FAS 112 Subsidy	202,677		202,677
46	Other	322,187	30,458	291,729
		<u>42,770,067</u>	<u>1,505,325</u>	<u>41,264,742</u>

Louisville Gas and Electric Company  
Case No. 2008-00252  
Analysis of Other Operating Taxes  
12ME 4/30/08  
"000 Omitted"

Line No.	Item (a)	Charged Expense (b)	Charged to Construction (c)	Charged to Other Accounts (Note 2) (d)	Amounts Accrued (e)	Amount Paid (f)
1	Kentucky Retail			(261)	6,523	11,041
	(a) State Income	6,784		10	528	646
	(b) Franchise Fees	518		93	14,121	13,955
	(c) Ad Valorem	13,961	67	(1,766)	5,668	5,624
	(d) Payroll (employer's portion)	6,445	989	0	3,980	4,026
	(e) Other taxes	2,052	1,928	(1,924)	30,820	35,292
2	Total Retail [Line1(a) through L1(e)]	29,760	2,984			
3	Other Jurisdictions			(1,924)	30,820	35,292
4	Total per books (L2 and L3)	29,760	2,984			

Note 1: Charged Expense column b, line 1, parts c, d and e above equal the Property and Other Tax line of the Income Statement.

Note 2: Amounts in the Charged to Other column d represent the following:

Line 1 a. State Income tax applicable to income and expense items recorded as Other Income and Deductions.

Line 1 b. Franchise Fees recorded on the balance sheet in FERC account 165, Prepayments.

Line 1 c. Ad Valorem (Property) tax recorded to Other Income and Deductions and recorded to FERC balance sheet accounts 184 and 143.

Line 1 d. Payroll tax accrued on LG&E affiliated companies. For example, when an Energy Services employee does work for LG&E that employee's payroll taxes are charged to LG&E but the payroll tax liability and payment are recorded at Energy Services company.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff**

**Dated July 16, 2008**

**Question No. 27**

**Responding Witness: Shannon L. Charnas**

Q-27. Provide the following net income information:

- a. A schedule of electric operations net income, per 1,000 kWh sold, per company books for the test year and the 3 calendar years preceding the test year. This data should be provided as shown in Format 24a.
- b. A schedule of gas operations net income, per Mcf sold, per company books for the test year and the 3 calendar years preceding the test year. This data should be provided as shown in Format 24b.

A-27. a. See attached.

b. See attached.

Louisville Gas and Electric Company Case No 2008-00252 Electric Net Income per 1,000 KWH Sold For the Calendar Years 2005 through 2007 And for the Test Year ending April 30, 2008					
Line No.	Item (a)	12 Months Ended			Test Year April 2008 (e)
		Calendar Years Prior to Test Year			
		2005 (b)	2006 (c)	2007 (d)	
1	Operating Income				
2	Operating Revenues	47.03	48.13	49.48	50.72
3	Operating Income Deductions				
4	Operating and Maintenance Expenses:				
5	Fuel	13.38	14.94	16.84	17.27
6	Other Power Production Expenses	11.51	10.88	9.26	10.03
7	Transmission Expenses	0.69	0.29	0.64	0.63
8	Distribution Expenses	1.23	1.63	1.56	1.78
9	Customer Accounts Expenses	0.60	0.67	0.72	0.76
10	Sales Expenses	-	-	-	-
11	Administrative and General Expenses	3.93	3.36	2.98	3.09
12	Total (L5 through L11)	31.34	31.77	32.00	33.56
13	Depreciation Expenses	4.85	5.16	5.44	5.61
14	Amortization of Utility Plant Acquisition Adjustment	0.22	0.22	0.24	0.24
15	Regulatory Credits	(0.44)	(0.07)	(0.08)	(0.08)
16	Taxes Other Than Income Taxes	0.72	0.84	0.86	0.91
17	Income Taxes - Federal	3.44	2.54	2.16	1.99
18	Income Taxes - Other	0.48	0.45	0.47	0.41
19	Provision for Deferred Income Taxes	(0.71)	0.07	(0.08)	(0.06)
20	Investment Tax Credit Adjustment Net	(0.19)	(0.04)	0.28	0.21
21	Gain (Loss) from Disposition of Allowances	(0.04)	(0.05)	(0.03)	(0.02)
22	Accretion Expense	0.03	0.07	0.07	0.08
23	Total Utility Operating Expenses (L12 through L22)	39.70	40.96	41.33	42.85
24	Net Utility Operating Income (L2 less L23)	7.33	7.17	8.15	7.87



Louisville Gas and Electric Company Case No 2008-00252 Electric Net Income per 1,000 KWH Sold For the Calendar Years 2005 through 2007 And for the Test Year ending April 30, 2008					
Line No.	Item (a)	12 Months Ended			Test Year April 2008 (e)
		Calendar Years Prior to Test Year			
		2005 (b)	2006 (c)	2007 (d)	
25	Other Income and Deductions (1)				
26	Other Income:				
27	Allowance Funds Used During Construction				
28	Miscellaneous Non-Operating Income				
29	Total Other Income				
30	Other Income Deductions:				
31	Miscellaneous Income Deductions				
32	Taxes Applicable to Other Inc and Ded:				
33	Income Taxes and Investment Tax Credits				
34	Taxes Other Than Income Taxes				
35	Total Taxes on Other Inc and Deductions				
36	Net Other Income and Deductions (1)				
37	Interest Charges (1)				
38	Interest on Long Term Debt				
39	Amortization of Debt Expense				
40	Other Interest Expense				
41	Total Interest Charges (1)				
42	Cumulative Effect of Acct. Chg. Net of Tax (1)				
43	Net Income (1)				
44	1,000 KWH Sold	20,995,687	19,586,474	18,843,874	18,381,489
(1) The information for lines 25-43 is recorded in our financial statements on a combined basis and is not split between electric and gas lines of business					

Louisville Gas and Electric Company Case No 2008-00252 Gas Net Income per 1,000 MCF Sold For the Calendar Years 2005 through 2007 And for the Test Year ending April 30, 2008					
Line No.	Item (a)	12 Months Ended			
		Calendar Years Prior to Test Year			Test Year April 2008 (e)
		2005 (b)	2006 (c)	2007 (d)	
1	<u>Operating Income</u>				
2	Operating Revenues	10.95	12.33	9.71	10.65
3	<u>Operating Income Deductions</u>				
4	Operating and Maintenance Expenses:				
5	Purchased Gas	10.25	8.42	7.27	8.10
6	Other Gas Supply Expense	(1.75)	0.79	(0.29)	(0.27)
7	Underground Storage	0.22	0.32	0.27	0.28
8	Transmission Expenses	0.02	0.04	0.03	0.03
9	Distribution Expenses	0.33	0.43	0.45	0.49
10	Customer Accounts Expenses	0.24	0.34	0.27	0.26
11	Sales Expenses	-	-	-	-
12	Administrative and General Expenses	0.53	0.53	0.41	0.40
13	Total (L5 through L12)	9.84	10.87	8.41	9.29
14	Depreciation Expenses	0.41	0.53	0.47	0.47
15	Amortization of Utility Plant Acquisition Adjustment	0.04	0.05	0.04	0.04
16	Regulatory Credits	(0.10)	(0.03)	(0.01)	(0.01)
17	Taxes Other Than Income Taxes	0.12	0.17	0.16	0.16
18	Income Taxes - Federal	0.13	0.40	(0.17)	(0.10)
19	Income Taxes - Other	0.03	0.08	(0.03)	(0.02)
20	Provision for Deferred Income Taxes	0.01	(0.30)	0.35	0.28
21	Investment Tax Credit Adjustment Net	-	(0.01)	-	-
22	Accretion Expense	-	0.02	0.01	0.01
23	Total Utility Operating Expenses (L13 through L22)	10.48	11.78	9.23	10.12
24	Net Utility Operating Income (L2 less L23)	0.47	0.55	0.48	0.53

Louisville Gas and Electric Company Case No. 2008-00252 Gas Net Income per 1,000 MCF Sold For the Calendar Years 2005 through 2007 And for the Test Year ending April 30, 2008					
Line No.	Item (a)	12 Months Ended			
		Calendar Years Prior to Test Year			Test Year
		2005 (b)	2006 (c)	2007 (d)	April 2008 (e)
25	Other Income and Deductions (1)				
26	Other Income:				
27	Allowance Funds Used During Construction				
28	Miscellaneous Non-Operating Income				
29	Total Other Income				
30	Other Income Deductions:				
31	Miscellaneous Income Deductions				
32	Taxes Applicable to Other Inc and Ded:				
33	Income Taxes and Investment Tax Credits				
34	Taxes Other Than Income Taxes				
35	Total Taxes on Other Inc and Deductions				
36	Net Other Income and Deductions (1)				
37	Interest Charges (1)				
38	Interest on Long Term Debt				
39	Amortization of Debt Expense				
40	Other Interest Expense				
41	Total Interest Charges (1)				
42	Cumulative Effect of Acct. Chg. Net of Tax (1)				
43	Net Income (1)				
44	MCF Sold	39,889,896	32,062,750	36,312,631	36,843,673
<p>(1) The information for lines 25-43 is recorded in our financial statements on a combined basis and is not split between electric and gas lines of business</p>					



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff  
Dated July 16, 2008**

**Question No. 28**

**Responding Witness: Shannon L. Charnas**

Q-28. Provide the following:

- a. The comparative operating statistics for electric operations as shown in Format 25a.
- b. The comparative operating statistics for gas operations as shown in Format 25b.

A-28. a. See attached.

b. See attached.

Louisville Gas and Electric Company  
Case No. 2008-00252  
Comparative Operating Statistics - Electric Operations  
For Calendar Years 2005 through 2007  
and Test Year ended April 2008  
(Total Company)

Line No.	Item (a)	Calendar Years Prior to Test Year						Test Year	
		2005		2006		2007		Cost (h)	% Inc. (i)
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)		
1.	Fuel Costs:								
2.	Coal - cost per ton	29.89	15.27%	34.22	14.49%	35.79	4.59%	36.20	1.15%
3.	Oil - cost per gallon	1.08	44.00%	1.31	21.30%	1.69	29.01%	1.74	2.96%
4.	Gas - cost per MCF	10.23	28.20%	8.08	-21.02%	7.81	-3.34%	7.80	-0.13%
5.	Costs Per Million BTU:								
6.	Coal	1.30	14.04%	1.48	13.85%	1.55	4.73%	1.57	1.29%
7.	Oil	7.74	45.49%	9.35	20.80%	12.04	28.77%	12.44	3.32%
8.	Gas	9.93	27.80%	7.88	-20.64%	7.62	-3.30%	7.61	-0.13%
9.	Costs Per 1,000 kWh Sold:								
10.	Coal	11.37	9.64%	13.86	21.90%	15.28	10.25%	15.63	2.29%
11.	Oil	0.04	300.00%	0.02	-50.00%	0.06	200.00%	0.05	-16.67%
12.	Gas	2.24	330.77%	1.37	-38.84%	1.82	32.85%	1.92	5.49%
13.	Wages and Salaries - Charged Expense: (1)								
14.	Per Average Employee (1)	58,221	-0.28%	61,313	5.31%	62,730	2.31%	63,983	2.00%
15.	Depreciation Expense:								
16.	Per \$100 of Average Gross Plant in Service	3.10	-0.96%	3.03	-2.26%	3.05	0.66%	3.05	0.00%

Louisville Gas and Electric Company  
Case No. 2008-  
Comparative Operating Statistics - Electric Operations  
For Calendar Years 2005 through 2007  
and Test Year ended April 2008  
(Total Company)

Line No.	Item (a)	Calendar Years Prior to Test Year						Test Year	
		2005		2006		2007		Cost (h)	% Inc. (i)
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)		
17.	Purchased Power:								
18.	Per 1,000 kWh Purchased	31.71	40.87%	34.30	8.17%	35.07	2.24%	36.60	4.36%
19.	Rents:								
20.	Per \$100 of Average Gross Plant in Service	0.045	9.76%	0.056	24.44%	0.047	-16.07%	0.047	0.00%
21.	Property Taxes:								
22.	Per Average \$100 of Average Plant in Service - Net	0.52	15.56%	0.54	3.85%	0.50	-7.41%	0.51	2.00%
	Per Average \$100 of Average Plant in Service - Gross	0.30	7.14%	0.31	3.33%	0.30	-3.23%	0.30	0.00%
23.	Payroll Taxes: (1)								
24.	Per Average Number of Employees whose Salary is Charged to Expense	4,914.63	6.55%	5,026.87	2.28%	5,114.37	1.74%	5,276.81	3.18%
25.	Per Average Salary of Employee whose Salary is Charged to Expense (1)	52.34	7.03%	51.49	-1.62%	52.99	2.91%	54.43	2.72%
26.	Per 1,000 kWh Sold (1)	0.15	0.00%	0.16	6.67%	0.18	12.50%	0.19	5.56%
27.	Interest Expense:								
28.	Per \$100 of Average Debt Outstanding	3.93	7.67%	4.42	12.47%	5.19	17.42%	5.67	9.25%
29.	Per \$100 of Average Plant Investment	0.92	4.55%	0.99	7.61%	1.21	22.22%	1.35	11.57%
30.	Per \$100 kWh Sold (2)	3.19	-6.73%	3.61	13.17%	4.37	21.05%	4.93	12.81%

(1) Wages and salaries, payroll taxes, and average number of employees are for LG&E employees only. Servco allocated labor and employees are not included because a Servco number of employees cannot be determined, due to allocations

(2) Interest Expense divided by Ultimate Consumer Revenues plus Resale Revenues.

Louisville Gas and Electric Company  
Case No. 2008-00252  
Comparative Operating Statistics - Gas Operations  
For Calendar Years 2005 through 2007  
and Test Year ended April 2008  
(Total Company)

Line No.	Item (a)	Calendar Years Prior to Test Year						Test Year	
		2005		2006		2007		Cost (h)	% Inc. (i)
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)		
1.	Cost per MCF of Purchased Gas	10.49	44.89%	7.81	-25.55%	7.91	1.28%	8.48	7.21%
2.	Cost of Propane Gas per MCF Equivalent for Peak Shaving	-	0.00%	-	0.00%	-	0.00%	-	0.00%
3.	Cost per MCF of Gas Sold	9.45	24.83%	10.15	7.41%	7.64	-24.73%	8.56	12.04%
4.	Maintenance Cost per Transmission Mile	1,387.92	-37.68%	2,718.02	95.83%	2,537.86	-6.63%	2,431.33	-4.20%
5.	Maintenance Cost per Distribution Mile	1,475.28	1.32%	1,611.61	9.24%	2,074.49	28.72%	2,317.47	11.71%
6.	Sales Promotion Expense per Customer	0.01	-97.56%	0.01	0.00%	0.07	600.00%	0.09	28.57%
7.	Administration and General Expense per Customer	65.98	7.28%	52.31	-20.72%	45.81	-12.43%	44.72	-2.38%
8.	Wages and Salaries - Charged Expense - per Average Employee (1)	38,276.00	7.48%	38,344.00	0.18%	40,648.00	6.01%	41,765.00	2.75%
9.	Depreciation Expense:								
10.	Per \$100 of Average Gross Depreciable Plant in Service	3.00	0.67%	2.99	-0.33%	2.93	-2.01%	2.95	0.68%
11.	Rents:								
12.	Per \$100 of Average Gross Plant in Service	0.07	0.00%	0.08	14.29%	0.08	0.00%	0.08	0.00%



Louisville Gas and Electric Company  
Case No. 2008-00252  
Comparative Operating Statistics - Gas Operations  
For Calendar Years 2005 through 2007  
and Test Year ended April 2008  
(Total Company)

Line No.	Item (a)	Calendar Years Prior to Test Year						Test Year	
		2005		2006		2007		Cost (h)	% Inc. (i)
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)		
13.	Property Taxes:								
14.	Per Average \$100 of Net Plant in Service	0.91	4.60%	0.86	-5.49%	0.87	1.16%	0.88	1.15%
15.	Payroll Taxes:								
16.	Per Average Number of Employees whose Salary is Charged to Expense (1)	3,148.09	6.33%	3,191.40	1.38%	3,336.78	4.56%	3,458.80	3.66%
17.	Interest Expense:								
18.	Per \$100 of Average Debt Outstanding	3.72	5.98%	4.30	15.59%	4.79	11.40%	5.44	13.57%
19.	Per \$100 of Average Plant Investment	1.19	14.42%	1.38	15.97%	1.58	14.49%	1.76	11.39%
20.	Per MCF Sold	0.18	12.50%	0.27	50.00%	0.28	3.70%	0.31	10.71%
21.	Meter Reading Expense per Meter	4.82	-6.59%	5.11	6.02%	4.99	-2.35%	5.32	6.61%

(1) Wages and salaries, payroll taxes, and average number of employees are for LG&E employees only. Servco allocated labor and employees are not included because a Servco number of employees cannot be determined, due to allocations



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff**

**Dated July 16, 2008**

**Question No. 29**

**Responding Witness: Shannon L. Charnas**

Q-29. Provide a statement of the electric plant in service and the gas plant in service, per company books, for the test year. This data should be presented as shown in Format 26.

A-29. See Attachment 1 for Electric Plant in Service and Attachment 2 for Gas Plant in Service.

Louisville Gas and Electric Company Case No. 2008-00252 Statement of Electric Plant in Service For the Test Year (Total Company)						
Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
	<u>Intangible Plant</u>					
301	Organization	2,240 29	-	-	-	2,240 29
302	Franchises and Consents	100 00	-	-	-	100 00
303	Miscellaneous Intangible Plant	-	-	-	-	-
	Total Intangible Plant	2,340 29	-	-	-	2,340 29
	<u>Production Plant:</u>					
	<u>Steam Production</u>					
310	Land and Land Rights	6,303,853 30	-	-	(863 74)	6,302,989 56
311	Structures and Improvements	328,806,311 23	3,091,766 99	(63,834 00)	(117,601 33)	331,716,642 89
312	Boiler Plant Equipment	1,233,103,114 05	11,496,261 60	(3,410,010 58)	(15,510 49)	1,241,173,854 58
313	Engines and Engine-driven Generators	-	-	-	-	-
314	Turbogenerator Units	199,742,867 40	14,496,148 67	(56,063 00)	(21,816,937 84)	192,366,015 23
315	Accessory Electric Equipment	162,723,327 94	121,114 06	(65,840 34)	(63,422 47)	162,715,179 19
316	Miscellaneous Power Plant Equipment	12,121,624 06	295,751 79	(85,245 98)	-	12,332,129 87
317	Asset Retirement Cost - Steam	5,697,179 40	-	-	-	5,697,179 40
106	Completed Construction Not Classified	-	-	-	-	-
	Total Steam Production	1,948,498,277 38	29,501,043 11	(3,680,993 90)	(22,014,335 87)	1,952,303,990 72
	<u>Hydraulic Production</u>					
330	Land and Land Rights	13 00	-	-	(6 50)	6 50
331	Structures and Improvements	5,478,103 83	239,534 31	(1,101,085 23)	-	4,616,552 91
332	Reservoirs, Dams, and Waterways	4,949,177 35	4,425,091 14	(22,245 59)	-	9,352,022 90
333	Water Wheels, Turbines, and Generators	2,674,579 62	9,194,312 51	(973,654 70)	-	10,895,237 43
334	Accessory Electric Equipment	4,459,144 90	149,449 36	(27,343 56)	-	4,581,250 70
335	Miscellaneous Power Plant Equipment	178,992 92	97,222 44	(43,897 85)	-	232,317 51
336	Roads, Railroads, and Bridges	179,980 97	-	(150,050 36)	-	29,930 61

Louisville Gas and Electric Company Case No. 2008-00252 Statement of Electric Plant in Service For the Test Year (Total Company)						
Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
337	Asset Retirement Cost - Hydraulic Plant	31,162.95	-	-	-	31,162.95
106	Completed Construction Not Classified	-	-	-	-	-
	Total Hydraulic Production	17,951,155.54	14,105,609.76	(2,318,277.29)	(6.50)	29,738,481.51
	<u>Other Production</u>					
340	Land and Land Rights	49,258.87	-	-	-	49,258.87
341	Structures and Improvements	14,840,603.91	-	-	-	14,840,603.91
342	Fuel Holders, Producers, and Accessories	7,275,631.32	-	-	-	7,275,631.32
343	Prime Movers	150,180,042.90	213,731.57	(158,697.00)	-	150,235,077.47
344	Generators	32,724,321.86	-	-	-	32,724,321.86
345	Accessory Electric Equipment	16,400,223.99	2,943.40	-	-	16,403,167.39
346	Miscellaneous Power Plant Equipment	3,712,916.27	57,980.05	-	-	3,770,896.32
347	Asset Retirement Cost - Other Production	297,215.31	-	-	-	297,215.31
106	Completed Construction Not Classified	-	-	-	-	-
	Total Other Production	225,480,214.43	274,655.02	(158,697.00)	-	225,596,172.45
	Total Production Plant	2,191,929,647.35	43,881,307.89	(6,157,968.19)	(22,014,342.37)	2,207,638,644.68
	<u>Transmission Plant</u>					
350	Land and Land Rights	8,669,648.37	-	-	(3,177.21)	8,666,471.16
352	Structures and Improvements	3,423,088.81	40,063.85	(19,803.89)	-	3,443,348.77
353	Station Equipment	134,151,012.14	491,488.01	(341,642.54)	-	134,300,857.61
354	Towers and Fixtures	24,705,991.57	-	-	-	24,705,991.57
355	Poles and Fixtures	35,802,880.61	2,561,271.80	(110,787.03)	-	38,253,365.38
356	Overhead Conductors and Devices	37,373,669.05	1,169,879.65	(12,942.57)	-	38,530,606.13
357	Underground Conduit	1,880,752.49	-	-	-	1,880,752.49
358	Underground Conductors and Devices	5,303,988.77	-	-	-	5,303,988.77
359	Asset Retirement Cost - Transmission	5,686.67	-	-	-	5,686.67
106	Completed Construction Not Classified	-	-	-	-	-

Louisville Gas and Electric Company Case No 2008-00252 Statement of Electric Plant in Service For the Test Year (Total Company)						
Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
	Total Transmission Plant	251,316,718.48	4,262,703.31	(485,176.03)	(3,177.21)	255,091,068.55
	<u>Distribution Plant</u>					
360	Land and Land Rights	1,984,544.32	-	-	(2,837.59)	1,981,706.73
361	Structures and Improvements	6,515,722.84	(1.94)	(385,505.49)	-	6,130,215.41
362	Station Equipment	87,562,899.44	166,699.28	(996,447.25)	-	86,733,151.47
363	Storage Battery Equipment	-	-	-	-	-
364	Poles, Towers, and Fixtures	103,280,036.02	5,192,859.61	(1,763,801.00)	-	106,709,094.63
365	Overhead Conductors and Devices	173,585,406.42	8,807,894.15	(252,287.66)	-	182,141,012.91
366	Underground Conduit	61,751,534.04	783,842.08	(502.07)	-	62,534,874.05
367	Underground Conductors and Devices	89,799,226.80	5,657,231.72	(90,514.39)	-	95,365,944.13
368	Line Transformers	107,982,342.81	495,670.48	-	-	108,478,013.29
369	Services	24,563,249.71	-	(2,262.80)	-	24,560,986.91
370	Meters	34,382,670.04	6,377.66	-	-	34,389,047.70
371	Installations on Customers' Premises	-	-	-	-	-
372	Leased Property on Customers' Premises	-	-	-	-	-
373	Street Lighting and Signal Systems	64,631,224.34	2,618,508.20	(128,229.69)	-	67,121,502.85
374	Asset Retirement Cost - Distribution	37,674.29	-	-	-	37,674.29
106	Completed Construction Not Classified					
	Total Distribution Plant	756,076,531.07	23,729,081.24	(3,619,550.35)	(2,837.59)	776,183,224.37
	<u>General Plant</u>					
389	Land and Land Rights	-	-	-	-	-
390	Structures and Improvements	-	-	-	-	-
391	Office Furniture and Equipment	-	-	-	-	-
392	Transportation Equipment	9,879,305.30	49,767.36	(264,392.60)	(36,652.65)	9,628,027.41
393	Stores Equipment	-	-	-	-	-

Louisville Gas and Electric Company Case No. 2008-00252 Statement of Electric Plant in Service For the Test Year (Total Company)						
Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
394	Tools, Shop. and Garage Equipment	3,166,914.77	27,329.46	-	-	3,194,244.23
395	Laboratory Equipment	1,503,831.33	-	(7,679.98)	-	1,496,151.35
396	Power Operated Equipment	2,336,203.89	-	-	-	2,336,203.89
397	Communication Equipment	-	-	-	-	-
398	Miscellaneous Equipment	-	-	-	-	-
399	Other Tangible Property	-	-	-	-	-
106	Completed Construction Not Classified	-	-	-	-	-
	Total General Plant	16,886,255.29	77,096.82	(272,072.58)	(36,652.65)	16,654,626.88
	Total Electric Plant in Service (1)	3,216,211.492.48	71,950.189.26	(10,534,767.15)	(22,057,009.82)	3,255,569.904.77

(1) Does not include Plant In Service common to both Electric and Gas.

Louisville Gas and Electric Company Case No. 2008-00252 Statement of Gas Plant in Service For the Test Year (Total Company)						
Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
	<u>Intangible Plant</u>					
301	Organization	-	-	-	-	-
302	Franchises and Consents	1,187.49	-	-	-	1,187.49
303	Miscellaneous Intangible Plant	-	-	-	-	-
106	Completed Construction Not Classified	-	-	-	-	-
	Total Intangible Plant	1,187.49	-	-	-	1,187.49
	<u>Production Plant:</u>					
	<u>Natural Gas Production and Gathering Plant</u>					
325.1	Producing Lands	-	-	-	-	-
325.2	Producing Leaseholds	-	-	-	-	-
325.3	Gas Rights	-	-	-	-	-
325.4	Rights-of-way	-	-	-	-	-
325.5	Other Land and Land Rights	-	-	-	-	-
326	Gas Well Structures	-	-	-	-	-
327	Field Compressor Station Structures	-	-	-	-	-
328	Field Measuring and Regulating Station Structures	-	-	-	-	-
329	Other Structures	-	-	-	-	-
330	Producing Gas Wells – Well Construction	-	-	-	-	-
331	Producing Gas Wells – Well Equipment	-	-	-	-	-
332	Field Lines	-	-	-	-	-
333	Field Compressor Station Equipment	-	-	-	-	-
334	Field Measuring and Regulating Station Equipment	-	-	-	-	-
335	Drilling and Cleaning Equipment	-	-	-	-	-
336	Purification Equipment	-	-	-	-	-



Louisville Gas and Electric Company Case No. 2008-00252 Statement of Gas Plant in Service For the Test Year (Total Company)						
Account Number	Title of Account	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
337	Other Equipment	-	-	-	-	-
338	Unsuccessful Exploration and Development Costs	-	-	-	-	-
106	Completed Construction Not Classified	-	-	-	-	-
	Total Natural Gas Production and Gathering Plant	-	-	-	-	-
	<u>Products Extraction Plant</u>					
340	Land and Land Rights	-	-	-	-	-
341	Structures and Improvements	-	-	-	-	-
342	Extracting and Refining Equipment	-	-	-	-	-
343	Pipe Lines	-	-	-	-	-
344	Extracted Products Storage Equipment	-	-	-	-	-
345	Compressor Equipment	-	-	-	-	-
346	Gas Measuring and Regulating Equipment	-	-	-	-	-
347	Other Equipment	-	-	-	-	-
106	Completed Construction Not Classified	-	-	-	-	-
	Total Products Extraction Plant	-	-	-	-	-
	Total Natural Gas Production Plant	-	-	-	-	-
	Manufactured Gas Production Plant	-	-	-	-	-
	Total Production Plant	-	-	-	-	-
	<u>Natural Gas Storage and Processing Plant:</u>					
	<u>Underground Storage Plant</u>					
350 1	Land	32,864 07	-	-	-	32,864 07
350 2	Rights-of-way	63,678 14	-	-	-	63,678 14
351	Structures and Improvements	3,009,030 08	23,364 91	-	-	3,032,394 99
352	Wells	8,765,660 15	-	-	-	8,765,660 15

Louisville Gas and Electric Company Case No. 2008-00252 Statement of Gas Plant in Service For the Test Year (Total Company)						
Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
352 1	Storage Leaseholds and Rights	548,241 14	-	-	-	548,241 14
352 2	Reservoirs	400,511 40	-	-	-	400,511 40
352 3	Non-recoverable Natural Gas	9,648,855 00	-	-	-	9,648,855 00
353	Lines	12,782,889 71	-	(14,085 14)	-	12,768,804 57
354	Compressor Station Equipment	14,121,462 85	1,001,270 33	(2,114 34)	-	15,120,618 84
355	Measuring and Regulating Equipment	387,809 47	-	-	-	387,809 47
356	Purification Equipment	9,934,256 85	5,533 37	(6,129 56)	-	9,933,660 66
357	Other Equipment	1,033,211 58	34,601 54	(462 83)	-	1,067,350 29
358	Asset Retirement Obligation - UG Storage	541,132 02	-	-	-	541,132 02
106	Completed Construction Not Classified	-	-	-	-	-
	Total Underground Storage Plant	61,269,602 46	1,064,770 15	(22,791 87)	-	62,311,580 74
	Other Storage Plant					
360	Land and Land Rights	-	-	-	-	-
361	Structures and Improvements	-	-	-	-	-
362	Gas Holders	-	-	-	-	-
363	Purification Equipment	-	-	-	-	-
363 1	Liquefaction Equipment	-	-	-	-	-
363 2	Vaporizing Equipment	-	-	-	-	-
363 3	Compressor Equipment	-	-	-	-	-
363 4	Measuring and Regulating Equipment	-	-	-	-	-
363 5	Other Equipment	-	-	-	-	-
106	Completed Construction Not Classified	-	-	-	-	-
	Total Other Storage Plant	-	-	-	-	-
	<u>Base Load Liquefied Natural Gas Terminating and Processing Plant</u>					
364 1	Land and Land Rights	-	-	-	-	-

Louisville Gas and Electric Company Case No 2008-00252 Statement of Gas Plant in Service For the Test Year (Total Company)						
Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
364.2	Structures and Improvements	-	-	-	-	-
364.3	LNG Processing Terminal Equipment	-	-	-	-	-
364.4	LNG Transportation Equipment	-	-	-	-	-
364.5	Measuring and Regulating Equipment	-	-	-	-	-
364.6	Compressor Station Equipment	-	-	-	-	-
364.7	Communications Equipment	-	-	-	-	-
364.8	Other Equipment	-	-	-	-	-
106	Completed Construction Not Classified	-	-	-	-	-
	Total Base Load Liquefied Natural Gas Terminating & Processing Plant	-	-	-	-	-
	Total Natural Gas Storage and Production Plant	61,269,602.46	1,064,770.15	(22,791.87)	-	62,311,580.74
	<u>Transmission Plant</u>					
365.1	Land and Land Rights	-	-	-	-	-
365.2	Rights-of-way	220,659.05	-	-	-	220,659.05
366	Structures and Improvements	-	-	-	-	-
367	Mains	12,673,432.30	7,816.74	-	-	12,681,249.04
368	Compressor Station Equipment	-	-	-	-	-
369	Measuring and Regulating Equipment	-	-	-	-	-
370	Communications Equipment	-	-	-	-	-
371	Other Equipment	-	-	-	-	-
106	Completed Construction Not Classified	-	-	-	-	-
	Total Transmission Plant	12,894,091.35	7,816.74	-	-	12,901,908.09
	<u>Distribution Plant</u>					
374	Land and Land Rights	136,061.96	-	-	(2,319.15)	133,742.81
375	Structures and Improvements	729,373.46	-	-	-	729,373.46

Louisville Gas and Electric Company Case No. 2008-00252 Statement of Gas Plant in Service For the Test Year (Total Company)						
Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
376	Mains	262,377,437.20	18,759,789.06	(1,550,780.45)	-	279,586,445.81
377	Compressor Station Equipment	-	-	-	-	-
378	Measuring and Regulating Equipment - General	7,851,367.48	406,100.40	(3,147.07)	-	8,254,320.81
379	Measuring and Regulating Equipment - City Gate	3,846,544.97	37,525.78	(19,579.58)	-	3,864,491.17
380	Services	125,366,090.71	12,526,775.35	(14,110.31)	-	137,878,755.75
381	Meters	21,171,719.50	913,069.77	-	-	22,084,789.27
382	Meter installations	9,136,341.11	245,106.05	-	-	9,381,447.16
383	House Regulators	4,598,091.61	560,908.12	(217,609.06)	-	4,941,390.67
384	House Regulatory Installations	4,707,358.65	619,868.73	(29,173.78)	-	5,298,053.60
385	Industrial Measuring and Regulating Station Equipment	159,361.88	-	-	-	159,361.88
386	Other Property on Customers' Premises	-	-	-	-	-
387	Other Equipment	51,112.34	-	-	-	51,112.34
388	Asset Retirement Obligation - Distribution	30,769.48	-	-	-	30,769.48
106	Completed Construction Not Classified	-	-	-	-	-
	<b>Total Distribution Plant</b>	<b>440,161,630.35</b>	<b>34,069,143.26</b>	<b>(1,834,400.25)</b>	<b>(2,319.15)</b>	<b>472,394,054.21</b>
	<u>General Plant</u>					
389	Land and Land Rights	-	-	-	-	-
390	Structures and Improvements	-	-	-	-	-
391	Office Furniture and Equipment	-	-	-	-	-
392	Transportation Equipment	3,387,686.12	25,726.75	(996,112.47)	(33,407.63)	2,383,892.77
393	Stores Equipment	-	-	-	-	-
394	Tools, Shop, and Garage Equipment	3,474,777.85	278,301.40	(2,749.11)	-	3,750,330.14
395	Laboratory Equipment	439,513.20	-	(2,729.83)	-	436,783.37
396	Power Operated Equipment	3,044,256.70	-	(576,790.12)	-	2,467,466.58
397	Communication Equipment	-	-	-	-	-

Louisville Gas and Electric Company Case No. 2008-00252 Statement of Gas Plant in Service For the Test Year (Total Company)						
Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
398	Miscellaneous Equipment	-	-	-	-	-
	Subtotal	-	-	-	-	-
399	Other Tangible Property	-	-	-	-	-
106	Completed Construction Not Classified	-	-	-	-	-
	Total General Plant	10,346,233 87	304,028 15	(1,578,381 53)	(33,407 63)	9,038,472 86
	Total – Account No 101	524,672,745 52	35,445,758 30	(3,435,573 65)	(35,726 78)	556,647,203 39
102	Gas Plant Purchased	-	-	-	-	-
102	Gas Plant Sold	-	-	-	-	-
103	Experimental Gas Plant Unclassified	-	-	-	-	-
	Total Gas Plant in Service (1)	524,672,745 52	35,445,758 30	(3,435,573 65)	(35,726 78)	556,647,203 39

(1) Does not include Plant In Service common to both Electric and Gas



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**Response to First Data Request of Commission Staff**

**Dated July 16, 2008**

**Question No. 30**

**Responding Witness: Shannon L. Charnas**

Q-30. Provide the following information for the electric operations and the gas operations separately. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

- a. A detailed analysis of all charges booked during the test year for advertising expenditures. Include a complete breakdown of Account No. 913 – Advertising Expenses, and any other advertising expenditures included in any other expense accounts, as shown in Format 27a. The analysis should specify the purpose of the expenditure and the expected benefit to be derived.
- b. An analysis of Account No. 930 – Miscellaneous General expenses for the test year. Include a complete breakdown of this account as shown in Format 27b and provide detailed workpapers supporting this analysis. At a minimum, the workpapers should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Format 27b.
- c. An analysis of Account No. 426 – Other Income Deductions for the test year. Include a complete breakdown of this account as shown in Format 27c, and provide detailed workpapers supporting this analysis. At a minimum, the workpapers should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Format 27c.

A-30. a. See attached.

b. See attached.

c. See attached.

Louisville Gas and Electric Company							
Case No. 2008-00252							
Analysis of Advertising Expenses (Including Account No 913) For the Test Year							
Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Rate Case (e)	Other (f)	Total (g)
	Electric:						
1.	Newspaper			11,129	-	-	11,129
2.	Magazines and Other			2,220	-	-	2,220
3.	Television		74,214	234,946	-	-	309,160
4.	Radio		67,758		-	-	67,758
5.	Direct Mail	27	49,709	54,436	-	-	104,172
6.	Other (community events, etc.)	57,066	31,940	29,539		36,718	155,263
7.	Total Electric	57,093	223,621	332,270	-	36,718	649,702
8.	Amount Assigned to Ky Retail Electric	57,093	223,621	332,270	-	36,718	649,702
	Gas:						
9.	Newspaper			5,157	-	-	5,157
10.	Magazines and Other			1,195	-	-	1,195
11.	Television		26,075	126,735	-	-	152,810
12.	Radio		23,807		-	-	23,807
13.	Direct Mail	65	17,465	29,312	-	-	46,842
14.	Other (community events, etc.)	29,900	11,222	14,271		14,286	69,679
15.	Total Gas	29,965	78,569	176,670	-	14,286	299,490
16.	Amount Assigned to Kentucky Retail Gas	29,965	78,569	176,670	-	14,286	299,490

The purpose and benefit for the advertising expenses are to promote/provide:

- Safety and Public Awareness
- Public Information
- Community Relations
- Environmental Awareness
- Customer Information

Column (b) is Account 913 advertising and has been removed from expenses in proforma adjustments. See Rives Exhibit 1, Schedule 1.20 of the July 29, 2008 filing.

Column (c) is Account 930.1 advertising and has been removed from expenses in proforma adjustments. See Rives Exhibit 1, Schedule 1.20 of the July 29, 2008 filing.

Column (d) is Account 909 advertising.

Column (f) is various accounts and primarily includes account 910.



Louisville Gas and Electric Company		
Case No. 2008-00252		
Analysis of Account No. 930 - Miscellaneous General Expenses For the Test Year		
Line No.	Item (a)	Amount (b)
	Electric:	
1.	Industry Association Dues	708,643
2.	Stockholder and Debt Service Expenses	
3.	Institutional Advertising	
4.	Conservation Advertising	
5.	Rate Department Load Studies	
6.	Director's Fees and Expenses	
7.	Dues and Subscriptions	3,673
8.	Miscellaneous	266,315
9.	Total Electric	978,631
10.	Amount Assigned to Kentucky Retail Electric	978,631
	Gas:	
1.	Industry Association Dues	
2.	Stockholder and Debt Service Expenses	
3.	Institutional Advertising	
4.	Conservation Advertising	
5.	Rate Department Load Studies	
6.	Director's Fees and Expenses	
7.	Dues and Subscriptions	
8.	Miscellaneous	69,065
9.	Total Gas	69,065
10.	Amount Assigned to Kentucky Retail Gas	69,065

Note: All Miscellaneous General Expenses, unless specifically designated as electric or gas, are considered common expenses and are allocated 74% to electric and 26% to gas. These percentages are based on a common utility study for the entire utility.

930.1 is included in response to question 30(a).

Louisville Gas and Electric Company  
 FERC 930  
 12 Months Ended April 30, 2008

PERIOD	ACCT	TYPE	VENDOR NAME OR BATCH NAME	INVOICE NUM OR JE NAME	DESCRIPTION	TOTAL COST	ELECTRIC	GAS
AUG-2007	930904	INDUSTRY ASSOCIATION DUES	EPRI	EP00312132	QUARTERLY PMT EPRI MEMBERSHIP	53,949.77	53,949.77	
DEC-2007	930904	INDUSTRY ASSOCIATION DUES	CORRECT EPRI DUES DISTRIBUTION	J223-0100-1207 Accrual USD 01-DEC-07	Correct EPRI Dues Distribution	100,263.38	100,263.38	
JAN-2008	930902	INDUSTRY ASSOCIATION DUES	EDISON ELECTRIC INSTITUTE	1000065447	2008 EEI DUES	307,231.00	307,231.00	
JAN-2008	930904	INDUSTRY ASSOCIATION DUES	EPRI	EP00323898	MEMBERSHIP	53,949.77	53,949.77	
FEB-2008	930902	INDUSTRY ASSOCIATION DUES	EDISON ELECTRIC INSTITUTE	1000065072	MEMBER DUES	80,371.77	80,371.77	
MAR-2008	930904	INDUSTRY ASSOCIATION DUES	EPRI	EP00334177	QUARTERLY MEMBERSHIP	58,438.62	58,438.62	
APR-2008	930904	INDUSTRY ASSOCIATION DUES	EPRI	EP00336684	MEMBERSHIP	58,438.62	58,438.62	
		<b>INDUSTRY ASSOCIATION DUES Total</b>				<b>708,642.93</b>	<b>708,642.93</b>	
DEC-2007	930904	DUES AND SUBSCRIPTIONS	BROWN G&A CT ALLOC TO LGE	18A_G&A MISC GENERAL EXP (F930.2)	Brown G&A CT ALLOC TO LGE	774.93	774.93	
DEC-2007	930904	DUES AND SUBSCRIPTIONS	BROWN G&A ALLOC TO LGE	16B_G&A MISC GENERAL EXP (F930.2)	Brown G&A ALLOC TO LGE	774.93	774.93	
JAN-2008	930207	DUES AND SUBSCRIPTIONS	KENTUCKY STATE TREASURER	J252-0020-0108 Adjustment USD 01-JAN-08	KENTUCKY STATE TREASURER	820.00	820.00	
JAN-2008	930907	DUES AND SUBSCRIPTIONS	KENTUCKY STATE TREASURER	KENTUC011408	ASSESSMENT RETURN	545.88	545.88	
Various	Various	DUES AND SUBSCRIPTIONS	Various	Various	Various - UNDER \$500	757.50	757.50	
		<b>DUES AND SUBSCRIPTIONS Total</b>				<b>3,873.24</b>	<b>3,873.24</b>	
MAY-2007	930207	MISC	MISC RECEIVABLES	J118-0100-0507 Adjustment USD 01-MAY-07	Misc Receivables	1,537.17	1,137.51	399.66
MAY-2007	930207	MISC	MISCELLANEOUS FEES	J002-0100-0507 Adjustment USD 01-MAY-07	MISCELLANEOUS FEES	(1,292.53)	(956.47)	(336.06)
MAY-2007	930217	MISC	AMORTIZED MGP EXPENSE	J090-0100-0507 Adjustment USD 01-MAY-07	Amortized MGP Expense	6,775.48		6,775.48
MAY-2007	930907	MISC	KENTUCKY STATE TREASURER	KENTUC050707	PERMIT - CANE RUN	640.00	640.00	
MAY-2007	930907	MISC	KENTUCKY STATE TREASURER	KENTUC050707A	PERMIT MILL CREEK	640.00	640.00	
JUN-2007	930207	MISC	REAL ESTATE AND RIGHT OF WAY	REALE082007	REPLENISH FUNDS	941.25	696.53	244.73
JUN-2007	930207	MISC	FIRST AMERICAN TITLE INSURANCE CO.	J017-0020-0607 Adjustment USD 30-JUN-07	First American Title Insurance Co.	(500.00)	(370.00)	(130.00)
JUN-2007	930217	MISC	AMORTIZED MGP EXPENSE	J090-0100-0607 Adjustment USD 01-JUN-07	Amortized MGP Expense	6,775.48		6,775.48
JUN-2007	930903	MISC	CHARTWELL INC	22697	Chartwell Research Services	5,248.00	3,883.52	1,364.48
JUL-2007	930207	MISC	LOU METRO AIR POLLUTION CONTROL DISTRICT	SP012607	STAR PROGRAM-CANE RUN	11,305.00	11,305.00	
JUL-2007	930207	MISC	LOU METRO AIR POLLUTION CONTROL DISTRICT	SP012707	STAR PROGRAM-MILL CREEK	25,928.00	25,928.00	
JUL-2007	930207	MISC	LOU METRO AIR POLLUTION CONTROL DISTRICT	SP012507	STAR PROGRAM-PADDYS RUN	4,934.00	4,934.00	
JUL-2007	930207	MISC	LOU METRO AIR POLLUTION CONTROL DISTRICT	SP124807	STAR PROGRAM FEE-ZORN	4,934.00	4,934.00	
JUL-2007	930217	MISC	AMORTIZED MGP EXPENSE	J090-0100-0707 Adjustment USD 01-JUL-07	Amortized MGP Expense	6,775.48		6,775.48
JUL-2007	930907	MISC	SERVCO FREIGHT ALLOCATION	J105-0020-0707 Adjustment USD 31-JUL-07	SERVCO FREIGHT ALLOCATION	7,483.80	5,538.01	1,945.79
AUG-2007	930209	MISC	INDIANA DEPARTMENT OF REVENUE	INDIAN082907	ACCT #0108456471001	1,209.25	894.85	314.41
AUG-2007	930209	MISC	INDIANA DEPARTMENT OF REVENUE	INDIAN082907	ACCT #510980988	2,173.20	1,608.17	565.03
AUG-2007	930217	MISC	AMORTIZED MGP EXPENSE	J090-0100-0807 Adjustment USD 01-AUG-07	Amortized MGP Expense	6,775.48		6,775.48
AUG-2007	930903	MISC	JD POWER AND ASSOC	56018	JDP Study	37,500.00	27,750.00	9,750.00
AUG-2007	930903	MISC	SCHMIDT CONSULTING SERVICES INC	760602	E.ON Loyalty Survey	21,250.00	15,725.00	5,525.00
SEP-2007	930207	MISC	JPMORGAN CHASE BANK	15-AUG-2007 08:12 SERV	* JEFF CTY/OFF RECORDERS #744828	2,597.00	1,921.78	675.22
SEP-2007	930207	MISC	MISCELLANEOUS FEES	J168-0100-0907 Other USD 01-SEP-07	Miscellaneous Fees	(508.94)	(378.62)	(132.32)
SEP-2007	930209	MISC	INDIANA DEPARTMENT OF REVENUE	INDIAN090407	PENALTY	3,789.05	2,803.90	985.15
SEP-2007	930217	MISC	AMORTIZED MGP EXPENSE	J090-0100-0907 Adjustment USD 01-SEP-07	Amortized MGP Expense	6,775.48		6,775.48
SEP-2007	930903	MISC	SCHMIDT CONSULTING SERVICES INC	760202	E.ON S&ME Loyalty Survey	28,500.00	21,090.00	7,410.00
SEP-2007	930907	MISC	SERVCO FREIGHT ALLOCATION	J019-0020-0907 Adjustment USD 30-SEP-07	SERVCO FREIGHT ALLOCATION	1,448.59	1,072.70	375.89
OCT-2007	930207	MISC	REAL ESTATE AND RIGHT OF WAY	REALE081207	REPLENISH FUNDS	735.77	544.47	191.30
OCT-2007	930217	MISC	AMORTIZED MGP EXPENSE	J090-0100-1007 Adjustment USD 01-OCT-07	Amortized MGP Expense	6,775.48		6,775.48
OCT-2007	930903	MISC	MANAGEMENT CONSULT	12011071773	SME Study Analysis	8,295.00	6,138.30	2,156.70
OCT-2007	930903	MISC	JD POWER AND ASSOC	57101	JDP Residential Electric Study L Oversample Charges	3,000.00	2,220.00	780.00
OCT-2007	930903	MISC	SARATOGA SYSTEMS INC	0000555	Avenue Annual Maintenance	13,508.00	9,994.44	3,513.56
NOV-2007	930207	MISC	THE COURIER JOURNAL - INV # 615350 FOR CLASSIFIED - LEGAL NO	J168-0100-1107 Adjustment USD 01-NOV-07	THE COURIER JOURNAL - inv # 615350 for classified - legal no	3,781.55	2,798.35	983.21
NOV-2007	930207	MISC	CLASSICKLE INC; INV NUM = 5860	J194-0100-1107 Other USD 01-NOV-07	CLASSICKLE INC; Inv Num = 5860	3,024.92	2,239.44	785.48
NOV-2007	930207	MISC	BHE ENVIRONMENTAL INC; INV NUM = 46835	J194-0100-1107 Other USD 01-NOV-07	BHE ENVIRONMENTAL INC; Inv Num = 46835	3,896.00	2,883.04	1,012.96
NOV-2007	930207	MISC	CLASSICKLE INC; INV NUM = 5843	J194-0100-1107 Other USD 01-NOV-07	CLASSICKLE INC; Inv Num = 5843	6,922.45	5,122.61	1,799.84
NOV-2007	930207	MISC	CLASSICKLE INC; INV NUM = 5814	J194-0100-1107 Other USD 01-NOV-07	CLASSICKLE INC; Inv Num = 5814	2,180.83	1,613.81	567.02
NOV-2007	930207	MISC	BHE ENVIRONMENTAL INC; INV NUM = 46931	J194-0100-1107 Other USD 01-NOV-07	BHE ENVIRONMENTAL INC; Inv Num = 46931	14,610.00	10,811.40	3,798.60
NOV-2007	930207	MISC	BHE ENVIRONMENTAL INC; INV NUM = 47457	J195-0100-1107 Other USD 01-NOV-07	BHE ENVIRONMENTAL INC; Inv Num = 47457	4,879.00	3,603.80	1,265.20
NOV-2007	930207	MISC	BHE ENVIRONMENTAL INC; INV NUM = 47335	J195-0100-1107 Other USD 01-NOV-07	BHE ENVIRONMENTAL INC; Inv Num = 47335	974.00	720.76	253.24
NOV-2007	930217	MISC	AMORTIZED MGP EXPENSE	J090-0100-1107 Adjustment USD 01-NOV-07	Amortized MGP Expense	6,775.48		6,775.48
NOV-2007	930250	MISC	EONINVO737CONSULTING FEES	J191-0100-1107 Adjustment USD 01-NOV-07	EONINVO737CONSULTING FEES	(15,582.06)	(11,530.72)	(4,051.34)
NOV-2007	930250	MISC	B B AND T INSURANCE SERVICES INCINV2204217QTR CONSULTING FEE	J191-0100-1107 Adjustment USD 01-NOV-07	B B AND T INSURANCE SERVICES INCINV2204217QTR CONSULTING	(16,312.50)	(12,071.25)	(4,241.25)
NOV-2007	930250	MISC	EONINVS07004CONSULTING FEES EIM PLACEMENT	J191-0100-1107 Adjustment USD 01-NOV-07	EONINVS07004CONSULTING FEES EIM PLACEMENT	(10,025.10)	(7,418.57)	(2,606.53)
NOV-2007	930250	MISC	NEACE LUKENS INCINV1462093 YR PROPERTY PROGRAM	J191-0100-1107 Adjustment USD 01-NOV-07	NEACE LUKENS INCINV1462093 YR PROPERTY PROGRAM	(100,000.00)	(74,000.00)	(26,000.00)
NOV-2007	930250	MISC	B B AND T INSURANCE SERVICES INCINV2163038RENEWAL POL #FEeba	J191-0100-1107 Adjustment USD 01-NOV-07	B B AND T INSURANCE SERVICES INCINV2163038RENEWAL POL #FE	(16,312.50)	(12,071.25)	(4,241.25)
NOV-2007	930251	MISC	KLT SPREADSHEET 10207527: A 4800J088-0100-0507 OTHER USD 01-	J191-0100-1107 Adjustment USD 01-NOV-07	Reclass Amortize '03 Rate Case Expenses- Prior Period	(18,579.00)	(18,579.00)	
NOV-2007	930251	MISC	KLT SPREADSHEET 9858534: A 4800J088-0100-0407 OTHER USD 01-A	J191-0100-1107 Adjustment USD 01-NOV-07	Reclass Amortize '03 Rate Case Expenses- Prior Period	(18,579.00)	(18,579.00)	
NOV-2007	930251	MISC	KLT SPREADSHEET 9145383: A 4800J088-0100-0207 OTHER USD 01-F	J191-0100-1107 Adjustment USD 01-NOV-07	Reclass Amortize '03 Rate Case Expenses- Prior Period	(18,579.00)	(18,579.00)	
NOV-2007	930251	MISC	KLT SPREADSHEET 9510699: A 4800J088-0100-0307 OTHER USD 01-M	J191-0100-1107 Adjustment USD 01-NOV-07	Reclass Amortize '03 Rate Case Expenses- Prior Period	(18,579.00)	(18,579.00)	
NOV-2007	930251	MISC	KLT SPREADSHEET 8841365: A 4800J088-0100-0107 OTHER USD 01-J	J191-0100-1107 Adjustment USD 01-NOV-07	Reclass Amortize '03 Rate Case Expenses- Prior Period	(13,139.00)		(13,139.00)
NOV-2007	930251	MISC	KLT SPREADSHEET 10207527: A 4800J088-0100-0507 OTHER USD 01-	J191-0100-1107 Adjustment USD 01-NOV-07	Reclass Amortize '03 Rate Case Expenses- Prior Period	(13,139.00)		(13,139.00)
NOV-2007	930251	MISC	KLT SPREADSHEET 9510699: A 4800J088-0100-0307 OTHER USD 01-M	J191-0100-1107 Adjustment USD 01-NOV-07	Reclass Amortize '03 Rate Case Expenses- Prior Period	(13,139.00)		(13,139.00)
NOV-2007	930251	MISC	KLT SPREADSHEET 9145383: A 4800J088-0100-0207 OTHER USD 01-F	J191-0100-1107 Adjustment USD 01-NOV-07	Reclass Amortize '03 Rate Case Expenses- Prior Period	(13,139.00)		(13,139.00)

PERIOD	ACCT	TYPE	VENDOR NAME OR BATCH NAME	INVOICE NUM OR JE NAME	DESCRIPTION	TOTAL COST	ELECTRIC	GAS
NOV-2007	930252	MISC	KLT SPREADSHEET 9145394: A 4800J089-0100-0207 OTHER USD 01-F	J191-0100-1107 Adjustment USD 01-NOV-07	Reclass Amortize ESM Expenses- Prior Period	(5,328.00)	(5,328.00)	
NOV-2007	930252	MISC	KLT SPREADSHEET 8841390: A 4800J089-0100-0107 OTHER USD 01-J	J191-0100-1107 Adjustment USD 01-NOV-07	Reclass Amortize ESM Expenses- Prior Period	(5,328.00)	(5,328.00)	
NOV-2007	930252	MISC	KLT SPREADSHEET 10207510: A 4800J089-0100-0507 OTHER USD 01-K	J191-0100-1107 Adjustment USD 01-NOV-07	Reclass Amortize ESM Expenses- Prior Period	(5,328.00)	(5,328.00)	
NOV-2007	930252	MISC	KLT SPREADSHEET 9858545: A 4800J089-0100-0407 OTHER USD 01-A	J191-0100-1107 Adjustment USD 01-NOV-07	Reclass Amortize ESM Expenses- Prior Period	(5,328.00)	(5,328.00)	
NOV-2007	930907	MISC	KENTUCKY STATE TREASURER	KENTUC112907	HAZARDOUS WASTE GEN REG	750.00	750.00	
DEC-2007	930207	MISC	JPMORGAN CHASE BANK	18-DEC-2007 08:34 SERV	* JEFF CTY/OFF RECORDERS #744828	1,507.00	1,115.18	391.82
DEC-2007	930207	MISC	TRANSFER IBEW CHARGES	J118-0100-1207 Adjustment USD 01-DEC-07	Transfer IBEW charges	833.40	616.72	216.68
DEC-2007	930207	MISC	CLEAR IBEW CHARGES	J118-0100-1207 Adjustment USD 01-DEC-07	Clear IBEW charges	1,407.31	1,041.41	365.90
DEC-2007	930217	MISC	AMORTIZED MGP EXPENSE	J090-0100-1207 Adjustment USD 01-DEC-07	Amortized MGP Expense	6,775.48		6,775.48
DEC-2007	930903	MISC	PREPAID MTC CONTRACTS AMORTIZATION	J121-0020-1207 Other USD 01-DEC-07	Prepaid Mtc Contracts Amortization	(10,129.50)	(7,495.83)	(2,633.67)
DEC-2007	930904	MISC	EPRI	EP00329838	EPRI Invoice #EP00329838; (\$20,000); Re: TC SO3 Measurement.	985.00	728.90	256.10
JAN-2008	930207	MISC	JPMORGAN CHASE BANK	29-JAN-2008 14:45 SERV	* JEFF CTY/OFF RECORDERS #744828	6,775.48		6,775.48
JAN-2008	930217	MISC	AMORTIZE MGP EXPENSE	J90-0100-0108 Adjustment USD 01-JAN-08	AMORTIZE MGP EXPENSE	2,867.50	2,867.50	
JAN-2008	930903	MISC	EPRI	EP00330251	invoice #EP00330251 TC Ohio River CWIS Research	690.00	651.20	228.80
FEB-2008	930207	MISC	JPMORGAN CHASE BANK	26-FEB-2008 15:09 SERV	* JEFF CTY/OFF RECORDERS #744828	30,279.30	22,406.68	7,872.62
FEB-2008	930207	MISC	TRANSFER CHARGES NOT BILLABLE TO OPERATING	J118-0100-0208 Adjustment USD 01-FEB-08	Transfer charges not billable to operating	5,180.00	5,180.00	
FEB-2008	930207	MISC	LOU METRO AIR POLLUTION CONTROL DISTRICTSP012508	J252-0020-0208 Adjustment USD 01-FEB-08	LOU METRO AIR POLLUTION CONTROL DISTRICTSP012508	5,128.00	5,128.00	
FEB-2008	930207	MISC	LOU METRO AIR POLLUTION CONTROL DISTRICTSP124808	J252-0020-0208 Adjustment USD 01-FEB-08	LOU METRO AIR POLLUTION CONTROL DISTRICTSP124808	6,775.48		6,775.48
FEB-2008	930217	MISC	AMORTIZE MGP EXPENSE	J090-0100-0208 Adjustment USD 01-FEB-08	AMORTIZE MGP EXPENSE	6,997.50	5,178.15	1,819.35
FEB-2008	930903	MISC	CHARTWELL INC	24188	Chartwell Research Services	5,900.00	3,700.00	1,300.00
FEB-2008	930903	MISC	HORIZON RESEARCH INTL INC	2150	Focus Group Deposit	13,542.00	13,542.00	
MAR-2008	930207	MISC	LOU METRO AIR POLLUTION CONTROL DISTRICT	SP012608	STAR PROGRAM FEE - CANE RUN	28,008.00	28,008.00	
MAR-2008	930207	MISC	LOU METRO AIR POLLUTION CONTROL DISTRICT	SP012708	STAR PROGRAM FEE - MILL CREEK	(5,651.69)	(4,182.25)	(1,469.44)
MAR-2008	930207	MISC	CORRECTING CHARGES TRANSFERRED TO OPERATING	J118-0100-0308 Adjustment USD 01-MAR-08	Correcting charges transferred to operating	13,598.75	10,063.08	3,535.68
MAR-2008	930207	MISC	TRANSFER CHARGES NOT BILLABLE TO OPERATING	J118-0100-0308 Adjustment USD 01-MAR-08	Transfer charges not billable to operating	6,775.48		6,775.48
MAR-2008	930207	MISC	AMORTIZE MGP EXPENSE	J090-0100-0308 Adjustment USD 01-MAR-08	AMORTIZE MGP EXPENSE	13,750.00	10,175.00	3,575.00
MAR-2008	930217	MISC	SCHMIDT CONSULTING SERVICES INC	760701	On-line Survey	25,750.00	19,055.00	6,695.00
MAR-2008	930903	MISC	SCHMIDT CONSULTING SERVICES INC	860201	E.ON SME CLI Study - Data Collection	5,575.00	4,125.50	1,449.50
MAR-2008	930903	MISC	HORIZON RESEARCH INTL INC	2154	Focus Group Study	5,550.00	5,550.00	
MAR-2008	930903	MISC	EPRI	EP00335843	TC Ohio River CWIS Research	925.00	684.50	240.50
APR-2008	930207	MISC	JPMORGAN CHASE BANK	17-APR-2008 08:59 SERV	* JEFF CTY/OFF RECORDERS #744828	7,939.87	5,875.50	2,064.37
APR-2008	930207	MISC	TRANSFER TO OPERATING	J118-0100-0408 Adjustment USD 01-APR-08	Transfer to Operating	6,775.48		6,775.48
APR-2008	930217	MISC	AMORTIZE MGP EXPENSE	J090-0100-0408 Adjustment USD 01-APR-08	AMORTIZE MGP EXPENSE	9,600.00	7,104.00	2,496.00
APR-2008	930903	MISC	GUIDELINE	8512D	Secondary Research	21,250.00	15,725.00	5,525.00
APR-2008	930903	MISC	SCHMIDT CONSULTING SERVICES INC	860601	E.ON Residential CLI	22,406.00	22,406.00	
APR-2008	930904	MISC	EPRI	EP00332860	MOFFETT: EPRI: 66886-TC Fireside Corrosion Assessment and An	7,500.00	7,500.00	
APR-2008	930904	MISC	EPRI	EP00332857	MOFFETT: EPRI: 66887-TC Enhanced PC Conveyance in a Small Bo	25,000.00	25,000.00	
APR-2008	930904	MISC	EPRI	EP00329925	MOFFETT: EPRI: TC Mercury and Selenium FGD Wastewater Treatm	10,000.00	10,000.00	
APR-2008	930904	MISC	EPRI	EP00332862	THURSTON: EPRI: 66187-TC Life Mgmt of CSEF Steels Including	12,500.00	12,500.00	
APR-2008	930904	MISC	EPRI	EP00332856	MOFFETT: EPRI: 66885-TC ILM NH3-NOx Mixing Demonstration	5,000.00	5,000.00	
APR-2008	930904	MISC	EPRI	EP00329935	MOFFETT: EPRI: 63878 TC EDF Renewable Reinvestment	5,000.00	5,000.00	
APR-2008	930904	MISC	EPRI	EP00332858	MOFFETT: EPRI: 63878 TC EDF Renewable Reinvestment	12,500.00	12,500.00	
APR-2008	930904	MISC	EPRI	EP00329934	MOFFETT: EPRI: 66885-TC ILM NH3-NOx Mixing Demonstration	17,594.00	17,594.00	
APR-2008	930904	MISC	EPRI	EP00329759	MOFFETT: EPRI: 66888-TC Fireside Corrosion Assessment and An	7,500.00	7,500.00	
APR-2008	930904	MISC	EPRI	EP00329760	MOFFETT: EPRI: 66887-TC Enhanced PC Conveyance in a Small Bo	800.00	800.00	
APR-2008	930904	MISC	EPRI	KY0002089	OHIO FALLS	800.00	800.00	
APR-2008	930907	MISC	KENTUCKY STATE TREASURER	KY0002071	PADDYS RUN	6,815.69	5,354.20	1,461.49
APR-2008	930907	MISC	KENTUCKY STATE TREASURER	Various	Various - UNDER \$500	335,380.11	268,314.84	69,065.17
Various	Various	MISC	Various	Various				
MISC Total						1,047,698.28	978,831.11	69,065.17
Grand Total								

Louisville Gas and Electric Company		
Case No. 2008-00252		
Analysis of Account No. 426 - Other Income Deductions For the Test Year		
Line No.	Item (a)	Amount (b)
1.	Donations	1,085,171
2.	Expenditures for certain Civic, Political and Related Activities	664,441
3.	Other Deductions	
	Penalties	6,941
	Incentive Awards	46,459
	Mark-to-Market Non-hedging Losses	(1,689,828)
	Hedge Ineffectiveness on Interest Rate Swap	1,336,932
	Other Miscellaneous Deductions	1,822,033
	Total	1,522,537
4.	Total	3,272,149

Note: Information presented above is on a total company basis. Since account 426 is not included in the ratemaking process an electric and gas split is not recorded for below the line accounts.

PERIOD	ACCOUNT TYPE	AP VENDOR NAME	INVOICE NUM OR JE NAME	DESCRIPTION	NET AMOUNT
MAR-2008	426101 DONATIONS			JUVENILE DIABETES RESEARCH FOUNDATION INTL	600.00
NOV-2007	426101 DONATIONS		J184-0100-1107 Adjustment USD 01-NOV-07	LOUISVILLE CHAPTER OF THE LINKS INC inv # LOUISV020807 for C	(800.00)
NOV-2007	426101 DONATIONS		J184-0100-1107 Adjustment USD 01-NOV-07	CHURCHILL DOWNS INC inv # 15366 for SPONSORSHIP FEE	(76,362.00)
NOV-2007	426101 DONATIONS		J212-0100-1107 Adjustment USD 01-NOV-07	SPONSOR-SPORTING CLAYS CLASSIC	750.00
FEB-2008	426101 DONATIONS		J252-0020-0208 Adjustment USD 01-FEB-08	LOUISVILLE URBAN LEAGUE	5,000.00
APR-2008	426101 DONATIONS		J252-0020-0408 Adjustment USD 01-APR-08	FUND FOR THE ARTS/FUNDF042908	15,000.00
JUN-2007	426101 DONATIONS		J252-0020-0607 Adjustment USD 01-JUN-07	MEADE COUNTY FAIR INC	5,000.00
JUL-2007	426191 DONATIONS		J252-0020-0707 Adjustment USD 01-JUL-07	KMBC/KENTUC073107	530.00
AUG-2007	426101 DONATIONS		J252-0020-0807 Adjustment USD 01-AUG-07	WOMEN 4 WOMEN INC/WOMEN4083107	1,500.00
AUG-2007	426101 DONATIONS		J252-0020-0807 Adjustment USD 01-AUG-07	JEFFERSON COUNTY PUBLIC/JEFFER083107	27,534.72
SEP-2007	426101 DONATIONS		J252-0020-0907 Adjustment USD 01-SEP-07	LOUISVILLE SCIENCE CTR/LOUISV092707	25,000.00
FEB-2008	426101 DONATIONS		J252-0100-0208 Adjustment USD 01-FEB-08	TRIMBLE CO HIGH SCHOOL/TRIMBL022508	750.00
APR-2008	426101 DONATIONS		J252-0100-0408 Adjustment USD 01-APR-08	TRIMBLE CO HIGH SCHOOL/TRIMBL042808	1,730.00
SEP-2007	426101 DONATIONS		J252-0100-0907 Adjustment USD 01-SEP-07	YMCA OF GREATER LOUISVILLE/YMCAOF92807	1,000.00
SEP-2007	426101 DONATIONS		J252-0100-0907 Adjustment USD 01-SEP-07	TRIMBLE CO FISCAL COURT/TRIMBL092807	75,000.00
DEC-2007	426101 DONATIONS		J255-0020-1207 Adjustment USD 01-DEC-07	Project Warm - DO	6,000.00
AUG-2007	426101 DONATIONS	ACTORS THEATRE OF LOUISVILLE	ACTORS080607	SPONSOR-SPUNK OPENING NIGHT RECEPTION	5,000.00
JUL-2007	426101 DONATIONS	ALL CARE COMMUNITY CENTER	ALLCAR071707	SPONSOR	2,500.00
MAY-2007	426101 DONATIONS	AMERICAN EXPRESS CORP	CHRIS HERMANN 04/27/2007	EMPLOYEE EXPENSE REPORT DATED 15-MAY-07	2,500.00
AUG-2007	426101 DONATIONS	ARBYS FOUNDATION	LOU51	BIG BROTHERS/SISTERS SPONSOR	3,000.00
JUN-2007	426101 DONATIONS	ASHRAE	ASHRAE062507	DONATION	500.00
JUN-2007	426101 DONATIONS	BROWN COMMUNITY DEVELOPMENT CENTER	BROWNC061107	UNITYFEST 2007	25,000.00
NOV-2007	426101 DONATIONS	BULLITT COUNTY PUBLIC SCHOOLS	BULLIT110807	7TH GRADE ENERGY KITS	1,025.00
JAN-2008	426101 DONATIONS	CATHOLIC CHARITIES BALL	CATHOL011008	CHARITIES BALL SPONSOR	500.00
OCT-2007	426101 DONATIONS	CHARAH INC	0017197IN	0017197IN - MC LANDFILL AUG 07	7,980.88
JAN-2008	426191 DONATIONS	COMMERCE LEXINGTON	2146992	OPPORTUNITY EXCHANGE RECEPTION	530.00
JAN-2008	426101 DONATIONS	COMMUNITY WINTERHELP INC	COMMUN013008	JANUARY DONATION	5,000.00
FEB-2008	426101 DONATIONS	COMMUNITY WINTERHELP INC	COMMUN013108	CONTRIBUTION DECEMBER 2007	10,709.15
FEB-2008	426101 DONATIONS	COMMUNITY WINTERHELP INC	COMMUN020408	CONTRIBUTIONS--JAN 16-31, 2008	6,994.31
FEB-2006	426101 DONATIONS	COMMUNITY WINTERHELP INC	COMMUN022208	CONTRIBUTION--FEBRUARY	5,000.00
MAR-2008	426101 DONATIONS	COMMUNITY WINTERHELP INC	COMMUN030608	FEB CONTRIBUTIONS	15,035.84
MAR-2008	426101 DONATIONS	COMMUNITY WINTERHELP INC	COMMUN030608	FEB CONTRIBUTIONS--ONE TIME	75,000.00
MAR-2008	426101 DONATIONS	COMMUNITY WINTERHELP INC	COMMUN031908	MARCH 1-15, 2008 CONTRIBUTIONS	5,000.00
APR-2008	426101 DONATIONS	COMMUNITY WINTERHELP INC	COMMUN040908	CONTRIBUTION MARCH 16-31, 2008	14,087.50
APR-2008	426101 DONATIONS	COMMUNITY WINTERHELP INC	COMMUN041608	CONTRIBUTION APR 1-15 2008	5,000.00
MAY-2007	426101 DONATIONS	COMMUNITY WINTERHELP INC	COMMUN050407	CONTRIBUTION	512.41
JUN-2007	426101 DONATIONS	COMMUNITY WINTERHELP INC	COMMUN060107	CONTRIBUTIONS	2,548.75
JUL-2007	426101 DONATIONS	COMMUNITY WINTERHELP INC	COMMUN070207	CONTRIBUTIONS	2,152.54
AUG-2007	426101 DONATIONS	COMMUNITY WINTERHELP INC	COMMUN073107	WINTERHELP CONTRIBUTIONS	2,282.12
SEP-2007	426101 DONATIONS	COMMUNITY WINTERHELP INC	COMMUN090707	CONTRIBUTION	2,519.39
OCT-2007	426101 DONATIONS	COMMUNITY WINTERHELP INC	COMMUN100407	CONTRIBUTIONS	1,947.18
NOV-2007	426101 DONATIONS	COMMUNITY WINTERHELP INC	COMMUN110107	CONTRIBUTIONS	2,744.30
DEC-2007	426101 DONATIONS	COMMUNITY WINTERHELP INC	COMMUN120407	CONTRIBUTIONS - NOVEMBER	8,675.66
JAN-2008	426101 DONATIONS	CROSBY MIDDLE SCHOOL	CROSBY011708	SPONSOR STUDENTS-NATIONAL COMPETITION	2,500.00
SEP-2007	426101 DONATIONS	CYSTIC FIBROSIS FNDTN	CYSTIC090607	CONTRIBUTION	1,200.00
SEP-2007	426101 DONATIONS	CYSTIC FIBROSIS FNDTN	CYSTIC091207	SUPPORT GOLF CLASSIC	1,200.00
NOV-2007	426101 DONATIONS	DREAM FACTORY INC	8984	DREAM HOUSE	5,000.00
APR-2008	426101 DONATIONS	DREAM FACTORY INC	9005	CHARITABLE CONTRIBUTION	5,000.00
JUN-2007	426101 DONATIONS	DUNCAN, ROBIN	DUNCAN050907	DERBY FLOAT	550.00
APR-2008	426101 DONATIONS	EASTERN AREA COMMUNITY MINISTRIES	1	CHARITABLE CONTRIBUTION	2,500.00
MAR-2008	426101 DONATIONS	ECHO	ECHO030308	CHILD SAFETY ON THE INTERNET	5,000.00
SEP-2007	426101 DONATIONS	ECHO	ECHO091007	SPONSOR CHILDRENS HELP	1,000.00
MAR-2008	426191 DONATIONS	EDISON ELECTRIC INSTITUTE	EDISON031908	SILVER SPARK SPONSOR	1,590.00
APR-2008	426101 DONATIONS	FAMILY AND CHILDREN FIRST	FAMILY041408	2008 OSCAR NIGHT AMERICA	5,000.00
OCT-2007	426101 DONATIONS	GOVERNORS CONFERENCE ON THE ENVIRONMENT	GOVERN091707	SPONSOR - TO ATTEND CONFERENCE	645.00
JUN-2007	426101 DONATIONS	GREAT AMERICAN BRASS BAND FESTIVAL	GREATA061807	SPONSOR	1,000.00
JUN-2007	426101 DONATIONS	GREATER LOUISVILLE INC	69292	2007 GLIDE SPONSOR	3,500.00
OCT-2007	426101 DONATIONS	GREATER LOUISVILLE ROWING FOUNDATION	GREATE101207	SPONSOR	5,000.00
MAR-2008	426101 DONATIONS	GUARDIANCARE SERVICES INC	GUARDI030408	CHOCOLATE DREAMS 2008	1,000.00
MAY-2007	426101 DONATIONS	HABITAT FOR HUMANITY OF HENDERSON KY INC	HABITA042607	2007 BUILD SPONSOR	2,500.00
OCT-2007	426101 DONATIONS	HEALING PLACE	THP09280701	PATRIOT GAME PRESENTING SPONSOR	15,000.00
JAN-2008	426101 DONATIONS	HOOPS BASKETBALL	HOOPSB010908	SPONSOR BASKETBALL TEAMS	1,410.00
SEP-2007	426101 DONATIONS	HOOPS BASKETBALL	HOOPSB091407	BASKETBALL TEAM SPONSOR	940.00
NOV-2007	426101 DONATIONS	IDEAFESTIVAL	IDEAFE112607	SPONSOR	5,000.00
APR-2008	426101 DONATIONS	JEFFERSON COUNTY PUBLIC	JEFFER040808	EVERYONE TOURS	25,000.00
JAN-2008	426101 DONATIONS	JEFFERSON COUNTY PUBLIC SCHOOLS	JEFFER012408	ACADEMIC TOURNAMENT	2,200.00
JUL-2007	426101 DONATIONS	JEFFERSON COUNTY PUBLIC SCHOOLS	JEFFER072007	WAGGENER HIGH SCHOOL	2,200.00

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AUG-2007	426101 DONATIONS	JPMORGAN CHASE BANK	01-MAY-2007 14:13 SERV	* FORREST KEELING NURSER #234313	6,542.07
OCT-2007	426101 DONATIONS	JPMORGAN CHASE BANK	02-OCT-2007 14:23 SERV	* U OF L SUPPORT SERVICE #457543	5,000.00
AUG-2007	426101 DONATIONS	JPMORGAN CHASE BANK	08-AUG-2007 07:21 LUTL	* DICKS SPORTING GOODS # #773489	562.57
AUG-2007	426101 DONATIONS	JPMORGAN CHASE BANK	08-AUG-2007 07:21 SERV	* WOMEN 4 WOMEN #457543	1,000.00
JUL-2007	426101 DONATIONS	JPMORGAN CHASE BANK	10-JUL-2007 13:48 SERV	* LEADERSHIP LOU FND #234313	10,000.00
APR-2008	426101 DONATIONS	JPMORGAN CHASE BANK	17-APR-2008 08:59 LUTL	* GFS MKTPLC #0543 S2F #118829	561.77
MAR-2008	426101 DONATIONS	JPMORGAN CHASE BANK	17-MAR-2008 13:56 SERV	* KENTUCKY DERBY FESTIVA #457543	11,290.00
DEC-2007	426101 DONATIONS	JPMORGAN CHASE BANK	18-DEC-2007 08:34 SERV	* DOUBLE DOG DARE #182893	14,031.33
NOV-2007	426101 DONATIONS	JPMORGAN CHASE BANK	19-NOV-2007 13:11 LUTL	* DUKES LANDSCAPING #773489	1,168.20
NOV-2007	426101 DONATIONS	JPMORGAN CHASE BANK	24-OCT-2007 08:08 LUTL	* KEN COAT #773489	765.32
SEP-2007	426101 DONATIONS	JPMORGAN CHASE BANK	25-SEP-2007 16:02 SERV	* JCMS OUTREACH PROGRAM #457543	1,200.00
FEB-2008	426101 DONATIONS	JPMORGAN CHASE BANK	26-FEB-2008 15:09 SERV	* AMERICAN BAR FOUNDATIO #102954	2,500.00
SEP-2007	426101 DONATIONS	JRS SCREENPRINTING	20070917	SPONSOR TEAM JERSEYS-BASKETBALL TEAM	1,266.00
JAN-2008	426101 DONATIONS	JRS SCREENPRINTING	20080008	SPONSOR JERSEYS CORP LEAGUE	644.00
MAY-2007	426101 DONATIONS	JUVENILE DIABETES RESEARCH FOUNDATION INTL	JUVENI052407	GOLF SCRAMBLE SPONSOR	600.00
JUN-2007	426101 DONATIONS	KENTUCKIANA CONSTRUCTION USERS COUNCIL	KENTUC061607	ANNUAL GOLF OUTING SPONSOR	500.00
AUG-2007	426101 DONATIONS	KENTUCKY CHAMBER OF COMMERCE	KENTUC080307	SPONSOR - MEETING DINNER TABLE	1,500.00
DEC-2007	426101 DONATIONS	KENTUCKY DEPARTMENT OF FISH AND WILDLIFE	KENTUC121407	NULL	5,000.00
APR-2008	426191 DONATIONS	KENTUCKY DERBY FESTIVAL INC	KENTUC040408	GOLF TOURNAMENT SPONSOR	1,500.00
JUN-2007	426101 DONATIONS	KENTUCKY DERBY MUSEUM	KENTUC061107	MUSEUM GALA SPONSOR	1,560.00
JUL-2007	426101 DONATIONS	KENTUCKY GAS ASSN	0775	SPONSOR 41ST ANNUAL MTG	500.00
AUG-2007	426101 DONATIONS	KENTUCKY INSTITUTE FOR ECONOMIC DEVELOPMENT	6789	Invoice #6789	500.00
SEP-2007	426101 DONATIONS	KENTUCKY INSTITUTE FOR ECONOMIC DEVELOPMENT	6789A	SPONSOR	500.00
MAY-2007	426101 DONATIONS	KENTUCKY MOUNTAIN LAUREL FESTIVAL	KENTUC043007	SPONSOR	1,000.00
SEP-2007	426101 DONATIONS	KENTUCKY POULTRY FEDERATION	KENTUC090407	SPONSOR FESTIVAL	550.00
AUG-2007	426191 DONATIONS	KMBC	KENTUC100107	CHARITABLE CONTRIBUTION	1,590.00
OCT-2007	426191 DONATIONS	KMBC	KMBC102307	SILVER CORP SPONSOR	2,650.00
MAR-2008	426101 DONATIONS	LCCC INC	LCCCI021808	ED & DEVELOPMENT PROGRAM	2,500.00
MAR-2008	426101 DONATIONS	LEADERSHIP LOUISVILLE FOUNDATION	LEADER030408	DONATION	7,500.00
MAY-2007	426101 DONATIONS	LEADERSHIP LOUISVILLE FOUNDATION	LEADER052207	MATCH FOUNDATION GIFT	2,500.00
AUG-2007	426101 DONATIONS	LEADERSHIP LOUISVILLE FOUNDATION	LEADER080707	VENTURE CAPITAL FUND	1,000.00
JUN-2007	426191 DONATIONS	LEXINGTON BLUEGRASS AREA MBE	LEXING060607	2007 BRONZE SPONSOR	560.00
AUG-2007	426101 DONATIONS	LINCOLN FOUNDATION	07012	SPONSOR - EVENING OF JAZZ	7,500.00
MAY-2007	426101 DONATIONS	LOUISVILLE CENTRAL COMMUNITY CENTERS INC	LOUISV051607	SPONSOR "OLD WALNUT ST STYLE"	2,500.00
MAR-2008	426101 DONATIONS	LOUISVILLE METRO COMMUNITY ACTION PARTNERSHIP	LOUISV032508	TELEPHONE LAND LINES	2,390.00
MAR-2008	426101 DONATIONS	LOUISVILLE METRO COMMUNITY ACTION PARTNERSHIP	LOUISV032508A	CABLE & TELEPHONE SERVICE	1,747.00
JUN-2007	426101 DONATIONS	LOUISVILLE METRO COMMUNITY ACTION PARTNERSHIP	LOUISV060707	SPONSOR POVERTY LUNCHEON	2,000.00
SEP-2007	426101 DONATIONS	LOUISVILLE METRO DEPT OF NEIGHBORHOODS	06SUM1	SPONSOR NEIGHBORHOOD SUMMIT	1,000.00
APR-2008	426101 DONATIONS	LOUISVILLE METRO GOVERNMENT	LOUISV041008	STATE OF POVERTY LUNCHEON	3,000.00
APR-2008	426191 DONATIONS	LOUISVILLE ORCHESTRA INC	005	DONATION-DANCING WITH THE STARS	1,650.00
AUG-2007	426191 DONATIONS	LOUISVILLE ORCHESTRA INC	108	FANFARA 2007 SPONSOR	3,000.00
MAR-2008	426101 DONATIONS	LOUISVILLE REGIONAL SCIENCE FAIRS INC	LOUISV030308	SPONSOR	5,000.00
MAR-2008	426101 DONATIONS	LOUISVILLE SCIENCE CTR	LOUISV030308	ENVIRONMENTAL AWARENESS PROGRAM	2,500.00
DEC-2007	426101 DONATIONS	LOUISVILLE SCIENCE CTR	LOUISV121907	ENVIRONMENTAL AWARE PLEDGE GRANT	25,000.00
MAR-2008	426101 DONATIONS	LOUISVILLE URBAN LEAGUE	022208	SUPPORT	5,000.00
DEC-2007	426101 DONATIONS	LOUISVILLE WATERFRONT DEVELOPMENT CORP.	LOUISV121407	LIGHTING FOR BIG FOUR BRIDGE	100,000.00
MAR-2008	426101 DONATIONS	LWB & GCTC JUDO PROGRAM	LWB&GCTC31208	JUDO OUTREACH PROGRAM	1,000.00
AUG-2007	426101 DONATIONS	MARCH OF DIMES	MARCH080307	COMMERCIAL REACH AWARD-SPONSOR	1,500.00
AUG-2007	426101 DONATIONS	MARYHURST	MARYHU081507	DONATION	2,000.00
JUL-2007	426101 DONATIONS	MEADE COUNTY FAIR INC	2005	DEMOLITION DERBY SPONSOR	5,000.00
APR-2008	426101 DONATIONS	MEADE COUNTY FAIR INC	2138	SPONSOR	5,000.00
MAR-2008	426101 DONATIONS	MILTON ELEMENTARY SCHOOL	MILTON031208	DONATION-SMART BOARD	2,995.00
JAN-2008	426101 DONATIONS	OHIO RIVER VALLEY WATER SANITATION COMMISSION	OHIOV011806	RIVER SWEEP SPONSOR	5,000.00
JAN-2008	426101 DONATIONS	ONE TIME VENDOR	FRIENDS OF CLARKS RIVER NWR	SPONSOR	500.00
MAR-2008	426101 DONATIONS	ONE TIME VENDOR	JAMES T ALTON SCHOOL	ARCHERY PROGRAM	750.00
DEC-2007	426101 DONATIONS	ONE TIME VENDOR	METROBAN KIWANIS	SPONSOR-CHRISTMAS HELP/CHILDREN	500.00
AUG-2007	426101 DONATIONS	ONE TIME VENDOR	SOUTHEAST ASSOCIATED MINISTRIE	SPONSOR "A TASTE THE TOWN"	500.00
FEB-2008	426101 DONATIONS	ONE TIME VENDOR	SPORTING CLAYS CLASSIC	SPONSOR	1,500.00
MAY-2007	426101 DONATIONS	ONE TIME VENDOR	TRIMBLE CO MIDDLE SCH BETA CLU	SPONSOR	500.00
MAR-2008	426101 DONATIONS	ONE TIME VENDOR	VINE GROVE ELEMENTARY SCHOOL	ARCHERY PROGRAM	750.00
OCT-2007	426101 DONATIONS	OUTLET COLLEGE AGE AND YOUNG ADULT MINISTRIES OF S	OUTLET102907	SPONSOR CAREER EXPO	2,000.00
APR-2008	426101 DONATIONS	PROJECT ONE INC	PROJEC040708	AFTER SCHOOL PROGRAM	2,000.00
NOV-2007	426101 DONATIONS	PROJECT WARM	FY071	DONATION-1500 WEATHERIZATION KITS	10,875.00
JAN-2008	426101 DONATIONS	PROJECT WARM	PROJEC011508	weatherization workshop in Hodgenville, KY	924.55
JAN-2008	426101 DONATIONS	PROJECT WARM	PROJEC012808	ANNUAL DONATION	100,000.00
MAR-2008	426101 DONATIONS	PROJECT WOMEN INC	021806	NUTRITION & WELLNESS PROGRAM	2,500.00
JUL-2007	426101 DONATIONS	PROJECT WOMEN INC	PROJEC072407	ANNUAL LUNCHEON SPONSOR	2,500.00

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NOV-2007	426101	DONATIONS	RIVERSIDE PAVING AND CONTRACTING CO INC	2007723	Repairs (B. Green)	550.00
MAY-2007	426101	DONATIONS	RUSSELL COUNTY FAIR ASSOCIATION	RUSSEL043007	FAIR SPONSOR	1,000.00
APR-2008	426101	DONATIONS	SALVATION ARMY	1001	SPONSOR KIDS 5K RUN	2,000.00
JUL-2007	426101	DONATIONS	SALVATION ARMY	THESAL071207	SPONSOR \$1000 CHARITY--\$300 PLAYER	1,300.00
SEP-2007	426101	DONATIONS	SHAMROCK FOUNDATION INC	THESHA092007	SPONSOR - ART FOR ANIMALS	2,000.00
DEC-2007	426101	DONATIONS	SIMMONS COLLEGE OF KENTUCKY	SIMMON122107	3 YR OBLIGATION FULLY PAID	75,000.00
SEP-2007	426101	DONATIONS	SOUTHWEST COMMUNITY MINISTRIES INC	SOUTHW090407	DONATION AREA COMM SERVICE ORG	1,000.00
NOV-2007	426101	DONATIONS	THE CENTER FOR WOMEN	THECEN110907	REPAINT GIRLS ROOM--DONATION	700.00
APR-2008	426101	DONATIONS	THE KENTUCKY CENTER	244	CHARITABLE CONTRIBUTION	5,000.00
MAR-2008	426101	DONATIONS	THE LIBRARY FOUNDATION	022008	SUMMER READING PROGRAM	5,000.00
MAR-2008	426101	DONATIONS	THE LIBRARY FOUNDATION	THELIB030408	SUMMER READING PROGRAM	2,500.00
JUN-2007	426101	DONATIONS	THE LOUISVILLE ZOO	SAFETYSAFARI	SPONSOR SAFETY SAFARI	5,000.00
JUN-2007	426101	DONATIONS	THE LOUISVILLE ZOO	THELOU062207	PLEDGE	5,000.00
MAR-2008	426101	DONATIONS	TRIMBLE CO HIGH SCHOOL	TRIMBL022508	SPONSOR	750.00
FEB-2008	426101	DONATIONS	TRIMBLE CO HIGH SCHOOL	TRIMBL022608	SPONSOR	1,000.00
JUN-2007	426101	DONATIONS	TRIMBLE COUNTY APPLE FESTIVAL	TRIMBL062207	SPONSOR	2,500.00
MAR-2008	426101	DONATIONS	TRIMBLE COUNTY MIDDLE SCHOOL	TRIMBL031208	"DISTINGUISHED CEREMONY" SPONSOR	1,000.00
APR-2008	426101	DONATIONS	UNIVERSITY OF LOUISVILLE	01	CHARITABLE CONTRIBUTION	3,000.00
MAR-2008	426101	DONATIONS	UNIVERSITY OF LOUISVILLE	UNIVER030408	SCIENCE CAMP	10,000.00
MAY-2007	426101	DONATIONS	UNIVERSITY OF LOUISVILLE FOUNDATION, INC	UNIVER051607	CLASSES FOR EMPLOYEES	10,000.00
JUL-2007	426101	DONATIONS	VALLEY STATION AREA BUSINEES ASSOCIATION	VALLEY071707	SPONSOR	1,000.00
FEB-2008	426101	DONATIONS	VINCENT, JACK	VINCEN022508	DONATION	1,500.00
SEP-2007	426101	DONATIONS	WAABI BARDSTOWN CHAPTER	WAABI062907	SPONSOR GOLF CLASSIC	600.00
MAR-2008	426101	DONATIONS	WEST LOUISVILLE PERFORMING ARTS ACADEMY INC	WESTLO030408	2008 SUMMER MUSIC INSTIT SPONSOR	5,000.00
JAN-2008	426101	DONATIONS	WHOS WHO PUBLISHING CO LLC	2007300113	EMERALD SPONSOR	10,000.00
DEC-2007	426101	DONATIONS	WOMEN 4 WOMEN INC	WOMEN4122007	SPONSOR	100,000.00
MAR-2008	426101	DONATIONS	YEW DELL INC	506	PLANT SALE SPONSOR	1,500.00
SEP-2007	426191	DONATIONS	YMCA OF GREATER LOUISVILLE	YMCAOF091007	SPONSOR SPIRIT CAMPAIGN	1,500.00
JUN-2007	426101	DONATIONS	YOUTH ALIVE	YOUTH061107	SUMMER PROGRAM SPONSOR	10,000.00
Various	Various	DONATIONS	Various	Various	Various - UNDER \$500	22,736.86
					<b>DONATIONS Total</b>	<b>1,085,171.42</b>

MAY-2007	426401	CIVIC	JPMORGAN CHASE BANK	01-MAY-2007 14:13 SERV	* ADRENALINE FORCE AMUSE #182893	850.00
OCT-2007	426401	CIVIC	JPMORGAN CHASE BANK	02-OCT-2007 14:23 SERV	* ADRENALINE FORCE AMUSE #182893	1,550.00
AUG-2007	426401	CIVIC	JPMORGAN CHASE BANK	08-AUG-2007 07:21 SERV	* ADRENALINE FORCE AMUSE #182893	1,600.00
NOV-2007	426401	CIVIC	JPMORGAN CHASE BANK	08-NOV-2007 14:46 SERV	* ADRENALINE FORCE AMUSE #182893	2,500.00
JUL-2007	426401	CIVIC	JPMORGAN CHASE BANK	17-JUL-2007 14:19 SERV	* ADRENALINE FORCE AMUSE #182893	1,600.00
NOV-2007	426401	CIVIC	JPMORGAN CHASE BANK	17-OCT-2007 10:01 SERV	* ADRENALINE FORCE AMUSE #182893	1,750.00
SEP-2007	426401	CIVIC	JPMORGAN CHASE BANK	18-SEP-2007 13:10 SERV	* ADRENALINE FORCE AMUSE #182893	6,800.00
AUG-2007	426401	CIVIC	JPMORGAN CHASE BANK	25-JUL-2007 07:38 SERV	* ADRENALINE FORCE AMUSE #182893	850.00
NOV-2007	426401	CIVIC	JPMORGAN CHASE BANK	28-NOV-2007 11:39 SERV	* ADRENALINE FORCE AMUSE #182893	3,500.00
DEC-2007	426491	CIVIC	JPMORGAN CHASE BANK	27-DEC-2007 11:20 SERV	* ASSOCIATED INDUSTRIES #541604	1,140.00
NOV-2007	426491	CIVIC	JPMORGAN CHASE BANK	28-NOV-2007 11:39 SERV	* CHURCHL DN-STE10622702 #541638	1,232.28
NOV-2007	426401	CIVIC	JPMORGAN CHASE BANK	08-NOV-2007 14:46 SERV	* CLAUDIA SANDERS DINNER #182893	1,897.20
FEB-2008	426491	CIVIC	JPMORGAN CHASE BANK	18-FEB-2008 14:26 SERV	* CONCERTO GB * #582433	1,174.02
JAN-2008	426401	CIVIC	JPMORGAN CHASE BANK	29-JAN-2008 14:45 SERV	* DELTA 00671844360062 #182893	864.15
JAN-2008	426401	CIVIC	JPMORGAN CHASE BANK	29-JAN-2008 14:45 SERV	* DELTA 00671844360073 #182893	864.15
JAN-2008	426401	CIVIC	JPMORGAN CHASE BANK	29-JAN-2008 14:45 SERV	* DELTA 00671844360084 #182893	1,044.15
NOV-2007	426401	CIVIC	JPMORGAN CHASE BANK	28-NOV-2007 11:39 SERV	* DOUBLE DOG DARE #234313	1,750.33
OCT-2007	426401	CIVIC	JPMORGAN CHASE BANK	10-OCT-2007 07:20 SERV	* ENTERPRISE RENT-A-CAR #182893	1,039.34
DEC-2007	426491	CIVIC	JPMORGAN CHASE BANK	27-DEC-2007 11:20 SERV	* ENVIRONMENT & ENERGY P #541604	758.10
JUN-2007	426401	CIVIC	JPMORGAN CHASE BANK	19-JUN-2007 14:18 SERV	* IN BLOOM AGAIN #234313	851.09
JUN-2007	426401	CIVIC	JPMORGAN CHASE BANK	19-JUN-2007 14:18 SERV	* KY MUSEUM OF ARTS & CR #234313	1,150.16
NOV-2007	426401	CIVIC	JPMORGAN CHASE BANK	28-NOV-2007 11:39 SERV	* MASS PRODUCTION, INC. #234313	608.13
OCT-2007	426401	CIVIC	JPMORGAN CHASE BANK	10-OCT-2007 07:20 SERV	* OUR BEST RESTAURANT #182893	18,194.64
JUN-2007	426401	CIVIC	JPMORGAN CHASE BANK	19-JUN-2007 14:18 SERV	* RENT & RAVE INC #234313	736.90
NOV-2007	426401	CIVIC	JPMORGAN CHASE BANK	08-NOV-2007 14:46 SERV	* STOR-ALL DOWNTOWN #182893	2,292.00
JUN-2007	426401	CIVIC	JPMORGAN CHASE BANK	19-JUN-2007 14:18 SERV	* THE TRAVEL AUTHORITY #182893	500.00
NOV-2007	426401	CIVIC	JPMORGAN CHASE BANK	08-NOV-2007 14:46 SERV	* THE UPPER CRUST #457063	915.84
SEP-2007	426491	CIVIC	JPMORGAN CHASE BANK	18-SEP-2007 13:10 SERV	* THRIFTY CAR RENTAL #541612	502.97
JUN-2007	426401	CIVIC	JPMORGAN CHASE BANK	19-JUN-2007 14:18 SERV	* UNITED 01670534619784 #182893	535.24
JUN-2007	426401	CIVIC	JPMORGAN CHASE BANK	19-JUN-2007 14:18 SERV	* UNITED 01670534619795 #182893	535.24
OCT-2007	426401	CIVIC	JPMORGAN CHASE BANK	10-OCT-2007 07:20 SERV	* VIVID IMPACT CORPORATI #234313	1,485.06
JUN-2007	426401	CIVIC	JPMORGAN CHASE BANK	19-JUN-2007 14:18 SERV	* WWW GOGO VACATIONS #182893	1,253.52
DEC-2007	426491	CIVIC	CURLLESS FAMILY PARTNERSHIP	CURLES121507	1ST QTR RENT	774.00
MAR-2008	426491	CIVIC	CURLLESS FAMILY PARTNERSHIP	CURLES031508	2ND QTR RENT	774.00
SEP-2007	426491	CIVIC	CURLLESS FAMILY PARTNERSHIP	CURLES090707	4TH QTR RENT	774.00

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MAR-2008	426491 CIVIC	THE LANSBURGH	THELAN040108	APR LEASE-MIKE BEER	1,635.66
MAY-2007	426401 CIVIC		J017-0020-0507 Adjustment USD 31-MAY-07	Bank of New York	(1,000.00)
APR-2008	426491 CIVIC		Burden SERV=88 APR-2008 Burden Cost USD 30-APR-08	Burden SERV=88 APR-2008	524.73
APR-2008	426491 CIVIC		Burden SERV=88 APR-2008 Burden Cost USD 30-APR-08	Burden SERV=88 APR-2008	708.56
APR-2008	426491 CIVIC		Burden SERV=88 APR-2008 Burden Cost USD 30-APR-08	Burden SERV=88 APR-2008	780.88
APR-2008	426491 CIVIC		Burden SERV=88 APR-2008 Burden Cost USD 30-APR-08	Burden SERV=88 APR-2008	792.73
APR-2008	426491 CIVIC		Burden SERV=88 APR-2008 Burden Cost USD 30-APR-08	Burden SERV=88 APR-2008	821.97
APR-2008	426491 CIVIC		Burden SERV=88 APR-2008 Burden Cost USD 30-APR-08	Burden SERV=88 APR-2008	1,054.54
APR-2008	426491 CIVIC		Burden SERV=88 APR-2008 Burden Cost USD 30-APR-08	Burden SERV=88 APR-2008	1,179.47
APR-2008	426491 CIVIC		Burden SERV=88 APR-2008 Burden Cost USD 30-APR-08	Burden SERV=88 APR-2008	1,223.27
APR-2008	426491 CIVIC		Burden SERV=88 APR-2008 Burden Cost USD 30-APR-08	Burden SERV=88 APR-2008	1,376.09
APR-2008	426491 CIVIC		Burden SERV=88 APR-2008 Burden Cost USD 30-APR-08	Burden SERV=88 APR-2008	1,463.47
APR-2008	426491 CIVIC		Burden SERV=88 APR-2008 Burden Cost USD 30-APR-08	Burden SERV=88 APR-2008	1,569.14
APR-2008	426491 CIVIC		Burden SERV=88 APR-2008 Burden Cost USD 30-APR-08	Burden SERV=88 APR-2008	2,058.22
APR-2008	426491 CIVIC		Burden SERV=88 APR-2008 Burden Cost USD 30-APR-08	Burden SERV=88 APR-2008	2,182.65
APR-2008	426491 CIVIC		Burden SERV=88 APR-2008 Burden Cost USD 30-APR-08	Burden SERV=88 APR-2008	501.22
AUG-2007	426491 CIVIC		Burden SERV=88 AUG-2007 Burden Cost USD 31-AUG-07	Burden SERV=88 AUG-2007	657.70
AUG-2007	426491 CIVIC		Burden SERV=88 AUG-2007 Burden Cost USD 31-AUG-07	Burden SERV=88 AUG-2007	689.15
AUG-2007	426491 CIVIC		Burden SERV=88 AUG-2007 Burden Cost USD 31-AUG-07	Burden SERV=88 AUG-2007	701.08
AUG-2007	426491 CIVIC		Burden SERV=88 AUG-2007 Burden Cost USD 31-AUG-07	Burden SERV=88 AUG-2007	701.78
AUG-2007	426491 CIVIC		Burden SERV=88 AUG-2007 Burden Cost USD 31-AUG-07	Burden SERV=88 AUG-2007	942.99
AUG-2007	426491 CIVIC		Burden SERV=88 AUG-2007 Burden Cost USD 31-AUG-07	Burden SERV=88 AUG-2007	968.11
AUG-2007	426491 CIVIC		Burden SERV=88 AUG-2007 Burden Cost USD 31-AUG-07	Burden SERV=88 AUG-2007	549.68
DEC-2007	426491 CIVIC		Burden SERV=88 DEC-2007 Burden Cost USD 31-DEC-07	Burden SERV=88 DEC-2007	572.29
DEC-2007	426491 CIVIC		Burden SERV=88 DEC-2007 Burden Cost USD 31-DEC-07	Burden SERV=88 DEC-2007	628.12
DEC-2007	426491 CIVIC		Burden SERV=88 DEC-2007 Burden Cost USD 31-DEC-07	Burden SERV=88 DEC-2007	752.86
DEC-2007	426491 CIVIC		Burden SERV=88 DEC-2007 Burden Cost USD 31-DEC-07	Burden SERV=88 DEC-2007	778.24
DEC-2007	426491 CIVIC		Burden SERV=88 DEC-2007 Burden Cost USD 31-DEC-07	Burden SERV=88 DEC-2007	(802.41)
DEC-2007	426491 CIVIC		Burden SERV=88 DEC-2007 Burden Cost USD 31-DEC-07	Burden SERV=88 DEC-2007	1,127.35
DEC-2007	426491 CIVIC		Burden SERV=88 DEC-2007 Burden Cost USD 31-DEC-07	Burden SERV=88 DEC-2007	(1,808.13)
DEC-2007	426491 CIVIC		Burden SERV=88 DEC-2007 Burden Cost USD 31-DEC-07	Burden SERV=88 DEC-2007	588.66
FEB-2008	426491 CIVIC		Burden SERV=88 FEB-2008 Burden Cost USD 29-FEB-08	Burden SERV=88 FEB-2008	610.81
FEB-2008	426491 CIVIC		Burden SERV=88 FEB-2008 Burden Cost USD 29-FEB-08	Burden SERV=88 FEB-2008	611.06
FEB-2008	426491 CIVIC		Burden SERV=88 FEB-2008 Burden Cost USD 29-FEB-08	Burden SERV=88 FEB-2008	634.07
FEB-2008	426491 CIVIC		Burden SERV=88 FEB-2008 Burden Cost USD 29-FEB-08	Burden SERV=88 FEB-2008	783.35
FEB-2008	426491 CIVIC		Burden SERV=88 FEB-2008 Burden Cost USD 29-FEB-08	Burden SERV=88 FEB-2008	812.83
FEB-2008	426491 CIVIC		Burden SERV=88 FEB-2008 Burden Cost USD 29-FEB-08	Burden SERV=88 FEB-2008	1,045.95
FEB-2008	426491 CIVIC		Burden SERV=88 FEB-2008 Burden Cost USD 29-FEB-08	Burden SERV=88 FEB-2008	1,085.31
FEB-2008	426491 CIVIC		Burden SERV=88 FEB-2008 Burden Cost USD 29-FEB-08	Burden SERV=88 FEB-2008	1,098.35
FEB-2008	426491 CIVIC		Burden SERV=88 FEB-2008 Burden Cost USD 29-FEB-08	Burden SERV=88 FEB-2008	1,139.69
FEB-2008	426491 CIVIC		Burden SERV=88 FEB-2008 Burden Cost USD 29-FEB-08	Burden SERV=88 FEB-2008	557.18
JAN-2008	426491 CIVIC		Burden SERV=88 JAN-2008 Burden Cost USD 31-JAN-08	Burden SERV=88 JAN-2008	595.47
JAN-2008	426491 CIVIC		Burden SERV=88 JAN-2008 Burden Cost USD 31-JAN-08	Burden SERV=88 JAN-2008	627.25
JAN-2008	426491 CIVIC		Burden SERV=88 JAN-2008 Burden Cost USD 31-JAN-08	Burden SERV=88 JAN-2008	640.29
JAN-2008	426491 CIVIC		Burden SERV=88 JAN-2008 Burden Cost USD 31-JAN-08	Burden SERV=88 JAN-2008	674.44
JAN-2008	426491 CIVIC		Burden SERV=88 JAN-2008 Burden Cost USD 31-JAN-08	Burden SERV=88 JAN-2008	779.78
JAN-2008	426491 CIVIC		Burden SERV=88 JAN-2008 Burden Cost USD 31-JAN-08	Burden SERV=88 JAN-2008	792.39
JAN-2008	426491 CIVIC		Burden SERV=88 JAN-2008 Burden Cost USD 31-JAN-08	Burden SERV=88 JAN-2008	852.01
JAN-2008	426491 CIVIC		Burden SERV=88 JAN-2008 Burden Cost USD 31-JAN-08	Burden SERV=88 JAN-2008	1,051.96
JAN-2008	426491 CIVIC		Burden SERV=88 JAN-2008 Burden Cost USD 31-JAN-08	Burden SERV=88 JAN-2008	1,131.11
JAN-2008	426491 CIVIC		Burden SERV=88 JAN-2008 Burden Cost USD 31-JAN-08	Burden SERV=88 JAN-2008	1,472.20
JAN-2008	426491 CIVIC		Burden SERV=88 JAN-2008 Burden Cost USD 31-JAN-08	Burden SERV=88 JAN-2008	1,582.98
JAN-2008	426491 CIVIC		Burden SERV=88 JAN-2008 Burden Cost USD 31-JAN-08	Burden SERV=88 JAN-2008	634.55
JUL-2007	426491 CIVIC		Burden SERV=88 JUL-2007 Burden Cost USD 31-JUL-07	Burden SERV=88 JUL-2007	644.67
JUL-2007	426491 CIVIC		Burden SERV=88 JUL-2007 Burden Cost USD 31-JUL-07	Burden SERV=88 JUL-2007	769.53
JUL-2007	426491 CIVIC		Burden SERV=88 JUL-2007 Burden Cost USD 31-JUL-07	Burden SERV=88 JUL-2007	781.81
JUL-2007	426491 CIVIC		Burden SERV=88 JUL-2007 Burden Cost USD 31-JUL-07	Burden SERV=88 JUL-2007	888.10
JUL-2007	426491 CIVIC		Burden SERV=88 JUL-2007 Burden Cost USD 31-JUL-07	Burden SERV=88 JUL-2007	902.26
JUL-2007	426491 CIVIC		Burden SERV=88 JUL-2007 Burden Cost USD 31-JUL-07	Burden SERV=88 JUL-2007	1,168.30
JUL-2007	426491 CIVIC		Burden SERV=88 JUL-2007 Burden Cost USD 31-JUL-07	Burden SERV=88 JUL-2007	1,186.92
JUL-2007	426491 CIVIC		Burden SERV=88 JUL-2007 Burden Cost USD 31-JUL-07	Burden SERV=88 JUL-2007	1,749.46
JUL-2007	426491 CIVIC		Burden SERV=88 JUL-2007 Burden Cost USD 31-JUL-07	Burden SERV=88 JUL-2007	1,777.37
JUL-2007	426491 CIVIC		Burden SERV=88 JUL-2007 Burden Cost USD 31-JUL-07	Burden SERV=88 JUL-2007	500.93
JUN-2007	426491 CIVIC		Burden SERV=88 JUN-2007 Burden Cost USD 30-JUN-07	Burden SERV=88 JUN-2007	529.20
JUN-2007	426491 CIVIC		Burden SERV=88 JUN-2007 Burden Cost USD 30-JUN-07	Burden SERV=88 JUN-2007	551.03
JUN-2007	426491 CIVIC		Burden SERV=88 JUN-2007 Burden Cost USD 30-JUN-07	Burden SERV=88 JUN-2007	642.99
JUN-2007	426491 CIVIC		Burden SERV=88 JUN-2007 Burden Cost USD 30-JUN-07	Burden SERV=88 JUN-2007	658.97
JUN-2007	426491 CIVIC		Burden SERV=88 JUN-2007 Burden Cost USD 30-JUN-07	Burden SERV=88 JUN-2007	658.97



PERIOD	ACCOUNT TYPE	AP VENDOR NAME	INVOICE NUM OR JE NAME	DESCRIPTION	NET AMOUNT
JUN-2007	426491	CIVIC	Burden SERV=88 JUN-2007 Burden Cost USD 30-JUN-07	Burden SERV=88 JUN-2007	696.17
JUN-2007	426491	CIVIC	Burden SERV=88 JUN-2007 Burden Cost USD 30-JUN-07	Burden SERV=88 JUN-2007	724.87
JUN-2007	426491	CIVIC	Burden SERV=88 JUN-2007 Burden Cost USD 30-JUN-07	Burden SERV=88 JUN-2007	962.82
JUN-2007	426491	CIVIC	Burden SERV=88 JUN-2007 Burden Cost USD 30-JUN-07	Burden SERV=88 JUN-2007	986.79
JUN-2007	426491	CIVIC	Burden SERV=88 JUN-2007 Burden Cost USD 30-JUN-07	Burden SERV=88 JUN-2007	1,042.46
MAR-2008	426491	CIVIC	Burden SERV=88 JUN-2007 Burden Cost USD 30-JUN-07	Burden SERV=88 JUN-2007	1,085.47
MAR-2008	426491	CIVIC	Burden SERV=88 MAR-2008 Burden Cost USD 31-MAR-08	Burden SERV=88 MAR-2008	524.42
MAR-2008	426491	CIVIC	Burden SERV=88 MAR-2008 Burden Cost USD 31-MAR-08	Burden SERV=88 MAR-2008	592.13
MAR-2008	426491	CIVIC	Burden SERV=88 MAR-2008 Burden Cost USD 31-MAR-08	Burden SERV=88 MAR-2008	621.79
MAR-2008	426491	CIVIC	Burden SERV=88 MAR-2008 Burden Cost USD 31-MAR-08	Burden SERV=88 MAR-2008	700.23
MAY-2007	426491	CIVIC	Burden SERV=88 MAR-2008 Burden Cost USD 31-MAR-08	Burden SERV=88 MAR-2008	735.31
MAY-2007	426491	CIVIC	Burden SERV=88 MAY-2007 Burden Cost USD 31-MAY-07	Burden SERV=88 MAY-2007	514.83
MAY-2007	426491	CIVIC	Burden SERV=88 MAY-2007 Burden Cost USD 31-MAY-07	Burden SERV=88 MAY-2007	545.73
MAY-2007	426491	CIVIC	Burden SERV=88 MAY-2007 Burden Cost USD 31-MAY-07	Burden SERV=88 MAY-2007	787.42
MAY-2007	426491	CIVIC	Burden SERV=88 MAY-2007 Burden Cost USD 31-MAY-07	Burden SERV=88 MAY-2007	866.81
MAY-2007	426491	CIVIC	Burden SERV=88 MAY-2007 Burden Cost USD 31-MAY-07	Burden SERV=88 MAY-2007	954.91
MAY-2007	426491	CIVIC	Burden SERV=88 MAY-2007 Burden Cost USD 31-MAY-07	Burden SERV=88 MAY-2007	1,051.20
MAY-2007	426491	CIVIC	Burden SERV=88 MAY-2007 Burden Cost USD 31-MAY-07	Burden SERV=88 MAY-2007	1,102.05
MAY-2007	426491	CIVIC	Burden SERV=88 MAY-2007 Burden Cost USD 31-MAY-07	Burden SERV=88 MAY-2007	1,213.17
MAY-2007	426491	CIVIC	Burden SERV=88 MAY-2007 Burden Cost USD 31-MAY-07	Burden SERV=88 MAY-2007	1,449.74
MAY-2007	426491	CIVIC	Burden SERV=88 MAY-2007 Burden Cost USD 31-MAY-07	Burden SERV=88 MAY-2007	1,595.93
MAY-2007	426491	CIVIC	Burden SERV=88 MAY-2007 Burden Cost USD 31-MAY-07	Burden SERV=88 MAY-2007	2,170.93
NOV-2007	426491	CIVIC	Burden SERV=88 MAY-2007 Burden Cost USD 31-MAY-07	Burden SERV=88 MAY-2007	2,389.79
NOV-2007	426491	CIVIC	Burden SERV=88 NOV-2007 Burden Cost USD 30-NOV-07	Burden SERV=88 NOV-2007	526.00
NOV-2007	426491	CIVIC	Burden SERV=88 NOV-2007 Burden Cost USD 30-NOV-07	Burden SERV=88 NOV-2007	538.19
NOV-2007	426491	CIVIC	Burden SERV=88 NOV-2007 Burden Cost USD 30-NOV-07	Burden SERV=88 NOV-2007	581.83
NOV-2007	426491	CIVIC	Burden SERV=88 NOV-2007 Burden Cost USD 30-NOV-07	Burden SERV=88 NOV-2007	599.58
NOV-2007	426491	CIVIC	Burden SERV=88 NOV-2007 Burden Cost USD 30-NOV-07	Burden SERV=88 NOV-2007	601.69
NOV-2007	426491	CIVIC	Burden SERV=88 NOV-2007 Burden Cost USD 30-NOV-07	Burden SERV=88 NOV-2007	688.09
NOV-2007	426491	CIVIC	Burden SERV=88 NOV-2007 Burden Cost USD 30-NOV-07	Burden SERV=88 NOV-2007	804.75
NOV-2007	426491	CIVIC	Burden SERV=88 NOV-2007 Burden Cost USD 30-NOV-07	Burden SERV=88 NOV-2007	845.13
NOV-2007	426491	CIVIC	Burden SERV=88 NOV-2007 Burden Cost USD 30-NOV-07	Burden SERV=88 NOV-2007	999.46
NOV-2007	426491	CIVIC	Burden SERV=88 NOV-2007 Burden Cost USD 30-NOV-07	Burden SERV=88 NOV-2007	1,134.34
NOV-2007	426491	CIVIC	Burden SERV=88 NOV-2007 Burden Cost USD 30-NOV-07	Burden SERV=88 NOV-2007	1,341.44
OCT-2007	426491	CIVIC	Burden SERV=88 OCT-2007 Burden Cost USD 31-OCT-07	Burden SERV=88 OCT-2007	516.96
OCT-2007	426491	CIVIC	Burden SERV=88 OCT-2007 Burden Cost USD 31-OCT-07	Burden SERV=88 OCT-2007	528.97
OCT-2007	426491	CIVIC	Burden SERV=88 OCT-2007 Burden Cost USD 31-OCT-07	Burden SERV=88 OCT-2007	572.42
OCT-2007	426491	CIVIC	Burden SERV=88 OCT-2007 Burden Cost USD 31-OCT-07	Burden SERV=88 OCT-2007	620.86
OCT-2007	426491	CIVIC	Burden SERV=88 OCT-2007 Burden Cost USD 31-OCT-07	Burden SERV=88 OCT-2007	676.27
OCT-2007	426491	CIVIC	Burden SERV=88 OCT-2007 Burden Cost USD 31-OCT-07	Burden SERV=88 OCT-2007	752.72
OCT-2007	426491	CIVIC	Burden SERV=88 OCT-2007 Burden Cost USD 31-OCT-07	Burden SERV=88 OCT-2007	768.28
OCT-2007	426491	CIVIC	Burden SERV=88 OCT-2007 Burden Cost USD 31-OCT-07	Burden SERV=88 OCT-2007	770.20
OCT-2007	426491	CIVIC	Burden SERV=88 OCT-2007 Burden Cost USD 31-OCT-07	Burden SERV=88 OCT-2007	882.87
OCT-2007	426491	CIVIC	Burden SERV=88 OCT-2007 Burden Cost USD 31-OCT-07	Burden SERV=88 OCT-2007	992.32
OCT-2007	426491	CIVIC	Burden SERV=88 OCT-2007 Burden Cost USD 31-OCT-07	Burden SERV=88 OCT-2007	984.69
OCT-2007	426491	CIVIC	Burden SERV=88 OCT-2007 Burden Cost USD 31-OCT-07	Burden SERV=88 OCT-2007	1,318.45
OCT-2007	426491	CIVIC	Burden SERV=88 OCT-2007 Burden Cost USD 31-OCT-07	Burden SERV=88 OCT-2007	1,430.30
SEP-2007	426491	CIVIC	Burden SERV=88 OCT-2007 Burden Cost USD 31-OCT-07	Burden SERV=88 OCT-2007	1,919.72
SEP-2007	426491	CIVIC	Burden SERV=88 SEP-2007 Burden Cost USD 30-SEP-07	Burden SERV=88 SEP-2007	505.91
SEP-2007	426491	CIVIC	Burden SERV=88 SEP-2007 Burden Cost USD 30-SEP-07	Burden SERV=88 SEP-2007	584.28
SEP-2007	426491	CIVIC	Burden SERV=88 SEP-2007 Burden Cost USD 30-SEP-07	Burden SERV=88 SEP-2007	613.51
SEP-2007	426491	CIVIC	Burden SERV=88 SEP-2007 Burden Cost USD 30-SEP-07	Burden SERV=88 SEP-2007	708.05
SEP-2007	426491	CIVIC	Burden SERV=88 SEP-2007 Burden Cost USD 30-SEP-07	Burden SERV=88 SEP-2007	708.57
SEP-2007	426491	CIVIC	Burden SERV=88 SEP-2007 Burden Cost USD 30-SEP-07	Burden SERV=88 SEP-2007	817.76
SEP-2007	426491	CIVIC	Burden SERV=88 SEP-2007 Burden Cost USD 30-SEP-07	Burden SERV=88 SEP-2007	931.43
SEP-2007	426491	CIVIC	Burden SERV=88 SEP-2007 Burden Cost USD 30-SEP-07	Burden SERV=88 SEP-2007	1,075.77
SEP-2007	426491	CIVIC	Burden SERV=88 SEP-2007 Burden Cost USD 30-SEP-07	Burden SERV=88 SEP-2007	1,384.79
SEP-2007	426491	CIVIC	Burden SERV=88 SEP-2007 Burden Cost USD 30-SEP-07	Burden SERV=88 SEP-2007	1,610.87
OCT-2007	426491	CIVIC	Burden SERV=88 SEP-2007 Burden Cost USD 30-SEP-07	Burden SERV=88 SEP-2007	1,610.87
JUN-2007	426401	CIVIC	NETJETS AVIATION INC C & S H INC 901394962	BUSINESS TRAVEL	(4,780.35)
NOV-2007	426491	CIVIC	THE LANSBURGH OAPR07	Consulting Services	654.53
NOV-2007	426491	CIVIC	THE LANSBURGH THELAN120107	DEC LEASE-MIKE BEER	1,635.66
NOV-2007	426491	CIVIC	SIEMENS, GEORGE R 00081695001039	EMPLOYEE EXPENSE REPORT DATED 01-NOV-07	603.16
NOV-2007	426491	CIVIC	SIEMENS, GEORGE R 00081695001039	EMPLOYEE EXPENSE REPORT DATED 01-NOV-07	694.60
AUG-2007	426491	CIVIC	AMERICAN EXPRESS CORP MICHAEL BEER 07/26/2007	EMPLOYEE EXPENSE REPORT DATED 03-AUG-07	514.84
AUG-2007	426491	CIVIC	AMERICAN EXPRESS CORP MICHAEL BEER 07/26/2007	EMPLOYEE EXPENSE REPORT DATED 03-AUG-07	536.06
DEC-2007	426491	CIVIC	SIEMENS, GEORGE R 00083601001039	EMPLOYEE EXPENSE REPORT DATED 04-DEC-07	646.45
MAR-2008	426491	CIVIC	SIEMENS, GEORGE R 00087107001039	EMPLOYEE EXPENSE REPORT DATED 07-MAR-08	813.02

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PERIOD	ACCOUNT TYPE	AP VENDOR NAME	INVOICE NUM OR JE NAME	DESCRIPTION	NET AMOUNT
OCT-2007	426491 CIVIC	SIEMENS, GEORGE R	00082511001039	EMPLOYEE EXPENSE REPORT DATED 08-OCT-07	652.40
OCT-2007	426491 CIVIC	SIEMENS, GEORGE R	00082511001039	EMPLOYEE EXPENSE REPORT DATED 08-OCT-07	586.31
MAY-2007	426491 CIVIC	AMERICAN EXPRESS CORP	MICHAEL BEER 03/28/2007	EMPLOYEE EXPENSE REPORT DATED 11-MAY-07	876.81
MAY-2007	426491 CIVIC	AMERICAN EXPRESS CORP	MICHAEL BEER 03/28/2007	EMPLOYEE EXPENSE REPORT DATED 11-MAY-07	1,549.64
FEB-2008	426491 CIVIC	AMERICAN EXPRESS CORP	MICHAEL BEER 01/28/2008	EMPLOYEE EXPENSE REPORT DATED 14-FEB-08	588.60
FEB-2008	426491 CIVIC	AMERICAN EXPRESS CORP	MICHAEL BEER 01/28/2008	EMPLOYEE EXPENSE REPORT DATED 14-FEB-08	1,143.08
FEB-2008	426491 CIVIC	AMERICAN EXPRESS CORP	MICHAEL BEER 01/28/2008	EMPLOYEE EXPENSE REPORT DATED 14-FEB-08	2,246.18
OCT-2007	426491 CIVIC	AMERICAN EXPRESS CORP	MICHAEL BEER 09/26/2007	EMPLOYEE EXPENSE REPORT DATED 15-OCT-07	1,288.55
APR-2008	426491 CIVIC	AMERICAN EXPRESS CORP	MICHAEL BEER 03/28/2008	EMPLOYEE EXPENSE REPORT DATED 17-APR-08	544.06
APR-2008	426491 CIVIC	AMERICAN EXPRESS CORP	MICHAEL BEER 03/28/2008	EMPLOYEE EXPENSE REPORT DATED 17-APR-08	548.44
APR-2008	426491 CIVIC	AMERICAN EXPRESS CORP	MICHAEL BEER 03/28/2008	EMPLOYEE EXPENSE REPORT DATED 17-APR-08	915.30
DEC-2007	426491 CIVIC	SIEMENS, GEORGE R	00084874001039	EMPLOYEE EXPENSE REPORT DATED 17-DEC-07	747.50
DEC-2007	426491 CIVIC	SIEMENS, GEORGE R	00084874001039	EMPLOYEE EXPENSE REPORT DATED 17-DEC-07	929.21
SEP-2007	426491 CIVIC	AMERICAN EXPRESS CORP	MICHAEL BEER 08/27/2007	EMPLOYEE EXPENSE REPORT DATED 17-SEP-07	581.97
SEP-2007	426491 CIVIC	AMERICAN EXPRESS CORP	MICHAEL BEER 08/27/2007	EMPLOYEE EXPENSE REPORT DATED 17-SEP-07	3,548.17
APR-2008	426491 CIVIC	SIEMENS, GEORGE R	00090417001039	EMPLOYEE EXPENSE REPORT DATED 18-APR-08	1,361.01
DEC-2007	426491 CIVIC	AMERICAN EXPRESS CORP	MICHAEL BEER 11/27/2007	EMPLOYEE EXPENSE REPORT DATED 18-DEC-07	661.50
DEC-2007	426491 CIVIC	AMERICAN EXPRESS CORP	MICHAEL BEER 11/27/2007	EMPLOYEE EXPENSE REPORT DATED 18-DEC-07	1,584.58
JUN-2007	426491 CIVIC	AMERICAN EXPRESS CORP	MICHAEL BEER 05/28/2007	EMPLOYEE EXPENSE REPORT DATED 18-JUN-07	2,808.87
JUL-2007	426491 CIVIC	SIEMENS, GEORGE R	00076474001039	EMPLOYEE EXPENSE REPORT DATED 19-JUL-07	1,671.53
MAR-2008	426491 CIVIC	AMERICAN EXPRESS CORP	MICHAEL BEER 02/26/2008	EMPLOYEE EXPENSE REPORT DATED 19-MAR-08	945.03
MAR-2008	426491 CIVIC	AMERICAN EXPRESS CORP	MICHAEL BEER 02/26/2008	EMPLOYEE EXPENSE REPORT DATED 19-MAR-08	1,815.73
MAY-2007	426491 CIVIC	AMERICAN EXPRESS CORP	MICHAEL BEER 04/27/2007	EMPLOYEE EXPENSE REPORT DATED 24-MAY-07	744.57
MAY-2007	426491 CIVIC	AMERICAN EXPRESS CORP	MICHAEL BEER 04/27/2007	EMPLOYEE EXPENSE REPORT DATED 24-MAY-07	1,017.15
JUL-2007	426491 CIVIC	SIEMENS, GEORGE R	00078238001039	EMPLOYEE EXPENSE REPORT DATED 26-JUL-07	640.65
JUN-2007	426491 CIVIC	AMERICAN EXPRESS CORP	KENT BLAKE 05/28/2007	EMPLOYEE EXPENSE REPORT DATED 26-JUN-07	580.50
JUN-2007	426401 CIVIC	AMERICAN EXPRESS CORP	LOURIE KEENE 06/26/2007	EMPLOYEE EXPENSE REPORT DATED 26-JUN-07	838.50
JUN-2007	426401 CIVIC	AMERICAN EXPRESS CORP	LOURIE KEENE 06/26/2007	EMPLOYEE EXPENSE REPORT DATED 26-JUN-07	23,014.80
NOV-2007	426491 CIVIC	AMERICAN EXPRESS CORP	MICHAEL BEER 10/26/2007	EMPLOYEE EXPENSE REPORT DATED 26-NOV-07	581.99
NOV-2007	426491 CIVIC	AMERICAN EXPRESS CORP	MICHAEL BEER 10/26/2007	EMPLOYEE EXPENSE REPORT DATED 26-NOV-07	738.49
JAN-2008	426491 CIVIC	AMERICAN EXPRESS CORP	MICHAEL BEER 12/27/2007	EMPLOYEE EXPENSE REPORT DATED 29-JAN-08	736.85
JAN-2008	426491 CIVIC	AMERICAN EXPRESS CORP	MICHAEL BEER 12/27/2007	EMPLOYEE EXPENSE REPORT DATED 29-JAN-08	1,236.60
JAN-2008	426491 CIVIC	AMERICAN EXPRESS CORP	MICHAEL BEER 12/27/2007	EMPLOYEE EXPENSE REPORT DATED 29-JAN-08	1,348.06
MAY-2007	426401 CIVIC	AMERICAN EXPRESS CORP	LOURIE KEENE 04/27/2007	EMPLOYEE EXPENSE REPORT DATED 29-MAY-07	681.73
MAY-2007	426401 CIVIC	AMERICAN EXPRESS CORP	LOURIE KEENE 04/27/2007	EMPLOYEE EXPENSE REPORT DATED 29-MAY-07	20,000.00
SEP-2007	426491 CIVIC	SIEMENS, GEORGE R	00080901001039	EMPLOYEE EXPENSE REPORT DATED 31-AUG-07	674.61
SEP-2007	426491 CIVIC	SIEMENS, GEORGE R	00080901001039	EMPLOYEE EXPENSE REPORT DATED 31-AUG-07	888.21
JAN-2008	426491 CIVIC	THE LANSBURGH	THELAN020108	FEB LEASE--MIKE BEER	1,635.66
JUN-2007	426491 CIVIC	HUNTON AND WILLIAMS LLP	G292074	GOVERNMENT RELATIONS	2,424.36
JUN-2007	426491 CIVIC	HUNTON AND WILLIAMS LLP	G292075	GOVERNMENT RELATIONS	2,156.45
AUG-2007	426491 CIVIC	HUNTON AND WILLIAMS LLP	G333503	GOVERNMENT RELATIONS	2,150.00
AUG-2007	426491 CIVIC	HUNTON AND WILLIAMS LLP	G333504	GOVERNMENT RELATIONS	2,157.74
OCT-2007	426491 CIVIC	HUNTON AND WILLIAMS LLP	G365729	GOVERNMENT RELATIONS	2,150.00
NOV-2007	426491 CIVIC	HUNTON AND WILLIAMS LLP	G386987	GOVERNMENT RELATIONS	2,150.00
DEC-2007	426491 CIVIC	HUNTON AND WILLIAMS LLP	G409295	GOVERNMENT RELATIONS	2,150.00
DEC-2007	426491 CIVIC	HUNTON AND WILLIAMS LLP	G419724	GOVERNMENT RELATIONS	2,157.74
MAY-2007	426491 CIVIC	THE ROTUNDA GROUP LLC	724	GOVERNMENT RELATIONS	1,541.42
JUN-2007	426491 CIVIC	THE ROTUNDA GROUP LLC	742	GOVERNMENT RELATIONS	1,541.42
JUL-2007	426491 CIVIC	THE ROTUNDA GROUP LLC	760	GOVERNMENT RELATIONS	1,541.42
AUG-2007	426491 CIVIC	THE ROTUNDA GROUP LLC	781	GOVERNMENT RELATIONS	1,541.42
SEP-2007	426491 CIVIC	THE ROTUNDA GROUP LLC	797	GOVERNMENT RELATIONS	1,541.42
OCT-2007	426491 CIVIC	THE ROTUNDA GROUP LLC	816	GOVERNMENT RELATIONS	1,541.42
NOV-2007	426491 CIVIC	THE ROTUNDA GROUP LLC	833	GOVERNMENT RELATIONS	1,541.42
DEC-2007	426491 CIVIC	THE ROTUNDA GROUP LLC	851	GOVERNMENT RELATIONS	1,541.42
DEC-2007	426491 CIVIC	THE ROTUNDA GROUP LLC	856	GOVERNMENT RELATIONS	1,541.42
FEB-2008	426491 CIVIC	THE ROTUNDA GROUP LLC	873	GOVERNMENT RELATIONS	1,541.42
MAR-2008	426491 CIVIC	THE ROTUNDA GROUP LLC	897	GOVERNMENT RELATIONS	1,541.42
APR-2008	426491 CIVIC	THE ROTUNDA GROUP LLC	919	GOVERNMENT RELATIONS	1,541.42
FEB-2008	426491 CIVIC		J252-0020-0208 Adjustment USD 01-FEB-08	HUNTON AND WILLIAMS LLPG467623	2,150.00
DEC-2007	426401 CIVIC	POWER OF ONE	POWERO120607	INCENTIVE RETURNS	3,303.00
DEC-2007	426491 CIVIC	THE LANSBURGH	THELAN010108	JAN LEASE--MIKE BEER	1,635.66
DEC-2007	426491 CIVIC	THE LANSBURGH	THELAN062507	JUL LEASE--M BEER	1,557.90
JUL-2007	426491 CIVIC	THE LANSBURGH	THELAN052507	JUN LEASE--M BEER	1,557.90
JUN-2007	426491 CIVIC	CREATEHOPE INC	JUN07JUN08EUSAF	Labor	18,761.78
AUG-2007	426401 CIVIC	CREATEHOPE INC	JUN07JUN08EUSAF2	Labor	2,736.12
DEC-2007	426401 CIVIC	DIVERSITY ADVENTURES INC	170068	Labor	666.90
MAY-2007	426401 CIVIC	DIVERSITY ADVENTURES INC	170172	Labor	892.16
OCT-2007	426401 CIVIC	DIVERSITY ADVENTURES INC		Labor	892.16

PERIOD	ACCOUNT TYPE	AP VENDOR NAME	INVOICE NUM OR JE NAME	DESCRIPTION	NET AMOUNT
MAR-2008	426401	CIVIC	DOUBLE DOG DARE LLC	EON07208V2	1,058.65
OCT-2007	426401	CIVIC	MEINERS ELECTRIC	15605	1,682.90
FEB-2008	426491	CIVIC	THE LANSBURGH	THELAN030108	1,635.66
MAY-2007	426491	CIVIC	THE LANSBURGH	THELAN042507	1,557.90
APR-2008	426491	CIVIC	THE LANSBURGH	THELAN050108	1,635.66
SEP-2007	426491	CIVIC	THE LANSBURGH	THELAN110107	1,635.66
JUN-2007	426401	CIVIC	OFF DUTY POLICE SERVICES INC	711191	2,550.00
NOV-2007	425403	CIVIC		J192-0100-1107 Other USD 01-NOV-07	(46,132.32)
NOV-2007	426491	CIVIC		J193-0100-1107 Other USD 01-NOV-07	(18,258.13)
JAN-2008	426491	CIVIC		Labor Cost USD 27-JAN-08	527.49
JAN-2008	426491	CIVIC		Labor Cost USD 27-JAN-08	668.80
JAN-2008	426491	CIVIC		Labor Cost USD 27-JAN-08	1,157.44
JAN-2008	426491	CIVIC		Labor Cost USD 27-JAN-08	2,249.73
JAN-2008	426491	CIVIC		Labor Cost USD 27-JAN-08	2,662.56
JAN-2008	426491	CIVIC		Labor Cost USD 27-JAN-08	836.00
JAN-2008	426491	CIVIC		Labor Cost USD 27-JAN-08	858.70
JAN-2008	426491	CIVIC		Labor Cost USD 27-JAN-08	1,114.63
JAN-2008	426491	CIVIC		Labor Cost USD 27-JAN-08	1,446.80
JAN-2008	426491	CIVIC		Labor Cost USD 27-JAN-08	3,213.90
JAN-2008	426491	CIVIC		Labor Cost USD 27-JAN-08	3,328.20
FEB-2008	426491	CIVIC		Labor Cost USD 24-FEB-08	501.60
FEB-2008	426491	CIVIC		Labor Cost USD 24-FEB-08	515.22
FEB-2008	426491	CIVIC		Labor Cost USD 24-FEB-08	578.72
FEB-2008	426491	CIVIC		Labor Cost USD 24-FEB-08	1,606.95
FEB-2008	426491	CIVIC		Labor Cost USD 24-FEB-08	1,996.92
JAN-2008	426491	CIVIC		Labor Cost USD 27-JAN-08	578.72
JAN-2008	426491	CIVIC		Labor Cost USD 27-JAN-08	1,285.56
JAN-2008	426491	CIVIC		Labor Cost USD 27-JAN-08	1,331.28
FEB-2008	426491	CIVIC		Labor Cost USD 24-FEB-08	752.40
FEB-2008	426491	CIVIC		Labor Cost USD 24-FEB-08	858.70
FEB-2008	426491	CIVIC		Labor Cost USD 24-FEB-08	1,446.80
FEB-2008	426491	CIVIC		Labor Cost USD 24-FEB-08	2,892.51
FEB-2008	426491	CIVIC		Labor Cost USD 24-FEB-08	3,328.20
FEB-2008	426491	CIVIC		Labor Cost USD 24-FEB-08	748.70
FEB-2008	426491	CIVIC		Labor Cost USD 24-FEB-08	1,606.95
FEB-2008	426491	CIVIC		Labor Cost USD 24-FEB-08	1,664.10
MAR-2008	426491	CIVIC		Labor Cost USD 30-MAR-08	578.75
MAR-2008	426491	CIVIC		Labor Cost USD 30-MAR-08	748.70
MAR-2008	426491	CIVIC		Labor Cost USD 30-MAR-08	1,606.95
MAR-2008	426491	CIVIC		Labor Cost USD 30-MAR-08	1,664.10
MAR-2008	426491	CIVIC		Labor Cost USD 30-MAR-08	778.68
MAR-2008	426491	CIVIC		Labor Cost USD 30-MAR-08	799.92
MAR-2008	426491	CIVIC		Labor Cost USD 30-MAR-08	1,347.66
MAR-2008	426491	CIVIC		Labor Cost USD 30-MAR-08	2,892.51
MAR-2008	426491	CIVIC		Labor Cost USD 30-MAR-08	2,995.38
APR-2008	426491	CIVIC		Labor Cost USD 01-APR-08	519.12
APR-2008	426491	CIVIC		Labor Cost USD 01-APR-08	898.44
APR-2008	426491	CIVIC		Labor Cost USD 01-APR-08	1,928.34
APR-2008	426491	CIVIC		Labor Cost USD 27-APR-08	598.96
APR-2008	426491	CIVIC		Labor Cost USD 27-APR-08	1,285.56
APR-2008	426491	CIVIC		Labor Cost USD 27-APR-08	1,331.28
MAR-2008	426491	CIVIC		Labor Cost USD 30-MAR-08	533.28
MAR-2008	426491	CIVIC		Labor Cost USD 30-MAR-08	575.75
MAR-2008	426491	CIVIC		Labor Cost USD 30-MAR-08	1,996.92
APR-2008	426491	CIVIC		Labor Cost USD 27-APR-08	622.16
APR-2008	426491	CIVIC		Labor Cost USD 27-APR-08	708.64
APR-2008	426491	CIVIC		Labor Cost USD 27-APR-08	719.39
APR-2008	426491	CIVIC		Labor Cost USD 27-APR-08	865.20
APR-2008	426491	CIVIC		Labor Cost USD 27-APR-08	1,497.40
APR-2008	426491	CIVIC		Labor Cost USD 27-APR-08	3,213.90
APR-2008	426491	CIVIC		Labor Cost USD 27-APR-08	3,328.20
APR-2008	426491	CIVIC		Labor Cost USD 27-APR-08	711.04
APR-2008	426491	CIVIC		Labor Cost USD 27-APR-08	726.96
APR-2008	426491	CIVIC		Labor Cost USD 27-APR-08	1,197.92
APR-2008	426491	CIVIC		Labor Cost USD 27-APR-08	1,928.34
APR-2008	426491	CIVIC		Labor Cost USD 27-APR-08	2,662.56
MAY-2007	426491	CIVIC		Labor Cost USD 27-MAY-07	578.72

PERIOD	ACCOUNT TYPE	AP VENDOR NAME	INVOICE NUM OR JE NAME	DESCRIPTION	NET AMOUNT
MAY-2007	426491	CIVIC	Labor Cost USD 27-MAY-07	Pay Period End Date 05/06/2007	1,235.76
MAY-2007	426491	CIVIC	Labor Cost USD 27-MAY-07	Pay Period End Date 05/06/2007	1,286.24
MAY-2007	426491	CIVIC	Labor Cost USD 27-MAY-07	Pay Period End Date 05/20/2007	836.00
MAY-2007	426491	CIVIC	Labor Cost USD 27-MAY-07	Pay Period End Date 05/20/2007	858.70
MAY-2007	426491	CIVIC	Labor Cost USD 27-MAY-07	Pay Period End Date 05/20/2007	1,446.80
MAY-2007	426491	CIVIC	Labor Cost USD 27-MAY-07	Pay Period End Date 05/20/2007	3,089.40
MAY-2007	426491	CIVIC	Labor Cost USD 27-MAY-07	Pay Period End Date 05/20/2007	3,215.60
MAY-2007	426491	CIVIC	Labor Cost USD 27-MAY-07	Pay Period End Date 06/03/2007	501.60
MAY-2007	426491	CIVIC	Labor Cost USD 27-MAY-07	Pay Period End Date 06/03/2007	886.96
MAY-2007	426491	CIVIC	Labor Cost USD 27-MAY-07	Pay Period End Date 06/03/2007	821.31
MAY-2007	426491	CIVIC	Labor Cost USD 27-MAY-07	Pay Period End Date 06/03/2007	1,157.44
MAY-2007	426491	CIVIC	Labor Cost USD 27-MAY-07	Pay Period End Date 06/03/2007	1,853.64
MAY-2007	426491	CIVIC	Labor Cost USD 27-MAY-07	Pay Period End Date 06/03/2007	2,572.48
JUN-2007	426491	CIVIC	Labor Cost USD 24-JUN-07	Pay Period End Date 06/17/2007	836.00
JUN-2007	426491	CIVIC	Labor Cost USD 24-JUN-07	Pay Period End Date 06/17/2007	858.70
JUN-2007	426491	CIVIC	Labor Cost USD 24-JUN-07	Pay Period End Date 06/17/2007	1,173.30
JUN-2007	426491	CIVIC	Labor Cost USD 24-JUN-07	Pay Period End Date 06/17/2007	3,089.40
JUN-2007	426491	CIVIC	Labor Cost USD 24-JUN-07	Pay Period End Date 06/17/2007	3,215.60
JUN-2007	426491	CIVIC	Labor Cost USD 24-JUN-07	Pay Period End Date 07/01/2007	836.00
JUN-2007	426491	CIVIC	Labor Cost USD 24-JUN-07	Pay Period End Date 07/01/2007	858.70
JUN-2007	426491	CIVIC	Labor Cost USD 24-JUN-07	Pay Period End Date 07/01/2007	1,055.97
JUN-2007	426491	CIVIC	Labor Cost USD 24-JUN-07	Pay Period End Date 07/01/2007	1,446.80
JUN-2007	426491	CIVIC	Labor Cost USD 24-JUN-07	Pay Period End Date 07/01/2007	2,162.58
JUN-2007	426491	CIVIC	Labor Cost USD 24-JUN-07	Pay Period End Date 07/01/2007	3,215.60
JUN-2007	426491	CIVIC	Labor Cost USD 29-JUL-07	Pay Period End Date 07/15/2007	601.09
JUL-2007	426491	CIVIC	Labor Cost USD 29-JUL-07	Pay Period End Date 07/15/2007	1,302.12
JUL-2007	426491	CIVIC	Labor Cost USD 29-JUL-07	Pay Period End Date 07/15/2007	1,544.70
JUL-2007	426491	CIVIC	Labor Cost USD 29-JUL-07	Pay Period End Date 07/15/2007	2,894.04
JUL-2007	426491	CIVIC	Labor Cost USD 29-JUL-07	Pay Period End Date 07/29/2007	836.00
JUL-2007	426491	CIVIC	Labor Cost USD 29-JUL-07	Pay Period End Date 07/29/2007	858.70
JUL-2007	426491	CIVIC	Labor Cost USD 29-JUL-07	Pay Period End Date 07/29/2007	1,446.80
JUL-2007	426491	CIVIC	Labor Cost USD 29-JUL-07	Pay Period End Date 07/29/2007	3,089.40
JUL-2007	426491	CIVIC	Labor Cost USD 29-JUL-07	Pay Period End Date 07/29/2007	3,215.60
AUG-2007	426491	CIVIC	Labor Cost USD 26-AUG-07	Pay Period End Date 08/12/2007	668.80
AUG-2007	426491	CIVIC	Labor Cost USD 26-AUG-07	Pay Period End Date 08/12/2007	868.08
AUG-2007	426491	CIVIC	Labor Cost USD 26-AUG-07	Pay Period End Date 08/12/2007	938.64
AUG-2007	426491	CIVIC	Labor Cost USD 26-AUG-07	Pay Period End Date 08/12/2007	1,853.64
AUG-2007	426491	CIVIC	Labor Cost USD 26-AUG-07	Pay Period End Date 08/12/2007	2,572.48
AUG-2007	426491	CIVIC	Labor Cost USD 29-JUL-07	Pay Period End Date 08/12/2007	617.88
JUL-2007	426491	CIVIC	Labor Cost USD 29-JUL-07	Pay Period End Date 08/12/2007	643.12
JUL-2007	426491	CIVIC	Labor Cost USD 29-JUL-07	Pay Period End Date 08/26/2007	723.40
AUG-2007	426491	CIVIC	Labor Cost USD 26-AUG-07	Pay Period End Date 08/26/2007	858.70
AUG-2007	426491	CIVIC	Labor Cost USD 26-AUG-07	Pay Period End Date 08/26/2007	1,173.30
AUG-2007	426491	CIVIC	Labor Cost USD 26-AUG-07	Pay Period End Date 08/26/2007	1,235.76
AUG-2007	426491	CIVIC	Labor Cost USD 26-AUG-07	Pay Period End Date 08/26/2007	1,544.70
AUG-2007	426491	CIVIC	Labor Cost USD 26-AUG-07	Pay Period End Date 08/26/2007	3,215.60
AUG-2007	426491	CIVIC	Labor Cost USD 26-AUG-07	Pay Period End Date 09/09/2007	586.65
AUG-2007	426491	CIVIC	Labor Cost USD 26-AUG-07	Pay Period End Date 09/09/2007	723.40
AUG-2007	426491	CIVIC	Labor Cost USD 26-AUG-07	Pay Period End Date 09/09/2007	1,235.76
AUG-2007	426491	CIVIC	Labor Cost USD 26-AUG-07	Pay Period End Date 09/09/2007	1,607.80
SEP-2007	426491	CIVIC	Labor Cost USD 30-SEP-07	Pay Period End Date 09/09/2007	578.72
SEP-2007	426491	CIVIC	Labor Cost USD 30-SEP-07	Pay Period End Date 09/09/2007	640.47
SEP-2007	426491	CIVIC	Labor Cost USD 30-SEP-07	Pay Period End Date 09/09/2007	1,235.76
SEP-2007	426491	CIVIC	Labor Cost USD 30-SEP-07	Pay Period End Date 09/09/2007	1,286.24
SEP-2007	426491	CIVIC	Labor Cost USD 30-SEP-07	Pay Period End Date 09/23/2007	752.40
SEP-2007	426491	CIVIC	Labor Cost USD 30-SEP-07	Pay Period End Date 09/23/2007	920.04
SEP-2007	426491	CIVIC	Labor Cost USD 30-SEP-07	Pay Period End Date 09/23/2007	1,099.96
SEP-2007	426491	CIVIC	Labor Cost USD 30-SEP-07	Pay Period End Date 09/23/2007	1,446.80
SEP-2007	426491	CIVIC	Labor Cost USD 30-SEP-07	Pay Period End Date 09/23/2007	3,089.40
SEP-2007	426491	CIVIC	Labor Cost USD 30-SEP-07	Pay Period End Date 09/23/2007	3,215.60
SEP-2007	426491	CIVIC	Labor Cost USD 01-OCT-07	Pay Period End Date 10/07/2007	1,544.70
OCT-2007	426491	CIVIC	Labor Cost USD 28-OCT-07	Pay Period End Date 10/07/2007	586.65
OCT-2007	426491	CIVIC	Labor Cost USD 28-OCT-07	Pay Period End Date 10/07/2007	1,286.24
OCT-2007	426491	CIVIC	Labor Cost USD 28-OCT-07	Pay Period End Date 10/07/2007	1,544.70
SEP-2007	426491	CIVIC	Labor Cost USD 30-SEP-07	Pay Period End Date 10/07/2007	586.65
SEP-2007	426491	CIVIC	Labor Cost USD 30-SEP-07	Pay Period End Date 10/07/2007	1,607.80
OCT-2007	426491	CIVIC	Labor Cost USD 28-OCT-07	Pay Period End Date 10/21/2007	686.96

Louisville Gas and Electric Company  
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PERIOD	ACCOUNT TYPE	AP VENDOR NAME	INVOICE NUM OR JE NAME	DESCRIPTION	NET AMOUNT
OCT-2007	426491 CIVIC		Labor Cost USD 28-OCT-07	Pay Period End Date 10/21/2007	836.00
OCT-2007	426491 CIVIC		Labor Cost USD 28-OCT-07	Pay Period End Date 10/21/2007	857.98
OCT-2007	426491 CIVIC		Labor Cost USD 28-OCT-07	Pay Period End Date 10/21/2007	1,302.12
OCT-2007	426491 CIVIC		Labor Cost USD 28-OCT-07	Pay Period End Date 10/21/2007	3,089.40
OCT-2007	426491 CIVIC		Labor Cost USD 28-OCT-07	Pay Period End Date 10/21/2007	3,215.60
NOV-2007	426491 CIVIC		Labor Cost USD 25-NOV-07	Pay Period End Date 11/04/2007	617.88
NOV-2007	426491 CIVIC		Labor Cost USD 25-NOV-07	Pay Period End Date 11/04/2007	643.12
OCT-2007	426491 CIVIC		Labor Cost USD 28-OCT-07	Pay Period End Date 11/04/2007	886.96
OCT-2007	426491 CIVIC		Labor Cost USD 28-OCT-07	Pay Period End Date 11/04/2007	1,157.44
OCT-2007	426491 CIVIC		Labor Cost USD 28-OCT-07	Pay Period End Date 11/04/2007	2,471.52
NOV-2007	426491 CIVIC		Labor Cost USD 25-NOV-07	Pay Period End Date 11/18/2007	2,572.48
NOV-2007	426491 CIVIC		Labor Cost USD 25-NOV-07	Pay Period End Date 11/18/2007	836.00
NOV-2007	426491 CIVIC		Labor Cost USD 25-NOV-07	Pay Period End Date 11/18/2007	858.70
NOV-2007	426491 CIVIC		Labor Cost USD 25-NOV-07	Pay Period End Date 11/18/2007	1,364.13
NOV-2007	426491 CIVIC		Labor Cost USD 25-NOV-07	Pay Period End Date 11/18/2007	3,089.40
NOV-2007	426491 CIVIC		Labor Cost USD 25-NOV-07	Pay Period End Date 11/18/2007	3,215.60
NOV-2007	426491 CIVIC		Labor Cost USD 25-NOV-07	Pay Period End Date 12/02/2007	601.09
NOV-2007	426491 CIVIC		Labor Cost USD 25-NOV-07	Pay Period End Date 12/02/2007	1,095.43
NOV-2007	426491 CIVIC		Labor Cost USD 25-NOV-07	Pay Period End Date 12/02/2007	2,250.92
NOV-2007	426491 CIVIC		Labor Cost USD 25-NOV-07	Pay Period End Date 12/02/2007	2,471.52
DEC-2007	426491 CIVIC		Labor Cost USD 30-DEC-07	Pay Period End Date 12/16/2007	668.80
DEC-2007	426491 CIVIC		Labor Cost USD 30-DEC-07	Pay Period End Date 12/16/2007	821.31
DEC-2007	426491 CIVIC		Labor Cost USD 30-DEC-07	Pay Period End Date 12/16/2007	858.70
DEC-2007	426491 CIVIC		Labor Cost USD 30-DEC-07	Pay Period End Date 12/16/2007	1,446.80
DEC-2007	426491 CIVIC		Labor Cost USD 30-DEC-07	Pay Period End Date 12/16/2007	1,607.80
DEC-2007	426491 CIVIC		Labor Cost USD 30-DEC-07	Pay Period End Date 12/16/2007	3,089.40
DEC-2007	426491 CIVIC		Labor Cost USD 30-DEC-07	Pay Period End Date 12/30/2007	703.98
DEC-2007	426491 CIVIC		Labor Cost USD 30-DEC-07	Pay Period End Date 12/30/2007	1,157.44
DEC-2007	426491 CIVIC		Labor Cost USD 30-DEC-07	Pay Period End Date 12/30/2007	1,235.76
JAN-2008	426401 CIVIC		J101-0020-0108 Other USD 01-JAN-08	Power of One Account (LGE Credit Union Check)	(1,565.00)
MAR-2008	426491 CIVIC	HUNTON AND WILLIAMS LLP	G471461	PROFESSIONAL SERVICES	2,166.38
JUN-2007	426491 CIVIC	CURLESS FAMILY PARTNERSHIP	CURLES061507	RENT	774.00
AUG-2007	426401 CIVIC	MOORE SECURITY LLC	36194	Security for Power of One kickoff	567.00
OCT-2007	426491 CIVIC	HUNTON AND WILLIAMS LLP	G344898	SERVICES	2,180.43
FEB-2008	426491 CIVIC		J306-0020-0208 Intercompany USD 29-FEB-08 0020	Severance	8,212.40
MAY-2007	426401 CIVIC		J177-0100-0507 Other USD 01-MAY-07	Transfer Charges from Account 887100	1,991.67
MAY-2007	426401 CIVIC		J103-0020-0507 Adjustment USD 31-MAY-07	Various Reimbursement Checks	(10,444.98)
Various	Various	Various	Various	Various - UNDER \$500	163,864.62
					<u>664,441.07</u>
OCT-2007	426301 PENALTIES	SEQUENT ENERGY MANAGEMENT LP	INTERESTINV	AUG 2007 INT NG PURCHASES	6,861.31
Various	426301 PENALTIES	Various	Various	Various - UNDER \$500	80.05
					<u>6,941.36</u>
MAY-2007	426501 TEAM INCENTIVE AWARDS		Burden SERV=88 MAY-2007 Burden Cost USD 31-MAY-07	Burden SERV=88 MAY-2007	595.37
MAY-2007	426501 TEAM INCENTIVE AWARDS		Burden SERV=88 MAY-2007 Burden Cost USD 31-MAY-07	Burden SERV=88 MAY-2007	595.37
MAY-2007	426501 TEAM INCENTIVE AWARDS		Burden SERV=88 MAY-2007 Burden Cost USD 31-MAY-07	Burden SERV=88 MAY-2007	635.74
JUL-2007	426501 TEAM INCENTIVE AWARDS		Burden SERV=88 JUL-2007 Burden Cost USD 31-JUL-07	Burden SERV=88 JUL-2007	919.08
SEP-2007	426501 TEAM INCENTIVE AWARDS		Burden SERV=88 SEP-2007 Burden Cost USD 30-SEP-07	Burden SERV=88 SEP-2007	611.15
SEP-2007	426501 TEAM INCENTIVE AWARDS		Burden SERV=88 SEP-2007 Burden Cost USD 30-SEP-07	Burden SERV=88 SEP-2007	1,612.03
OCT-2007	426501 TEAM INCENTIVE AWARDS		Burden SERV=88 OCT-2007 Burden Cost USD 31-OCT-07	Burden SERV=88 OCT-2007	762.81
OCT-2007	426501 TEAM INCENTIVE AWARDS		Burden SERV=88 OCT-2007 Burden Cost USD 31-OCT-07	Burden SERV=88 OCT-2007	828.03
OCT-2007	426501 TEAM INCENTIVE AWARDS		Burden SERV=88 OCT-2007 Burden Cost USD 31-OCT-07	Burden SERV=88 OCT-2007	832.70
NOV-2007	426501 TEAM INCENTIVE AWARDS		Burden SERV=88 NOV-2007 Burden Cost USD 30-NOV-07	Burden SERV=88 NOV-2007	640.23
NOV-2007	426501 TEAM INCENTIVE AWARDS		Burden SERV=88 NOV-2007 Burden Cost USD 30-NOV-07	Burden SERV=88 NOV-2007	1,093.29
DEC-2007	426501 TEAM INCENTIVE AWARDS		Burden SERV=88 DEC-2007 Burden Cost USD 31-DEC-07	Burden SERV=88 DEC-2007	638.17
JAN-2008	426501 TEAM INCENTIVE AWARDS		Burden SERV=88 JAN-2008 Burden Cost USD 31-JAN-08	Burden SERV=88 JAN-2008	525.80
FEB-2008	426501 TEAM INCENTIVE AWARDS		Burden SERV=88 FEB-2008 Burden Cost USD 29-FEB-08	Burden SERV=88 FEB-2008	693.30
APR-2008	426501 TEAM INCENTIVE AWARDS		Burden LUTL=87 APR-2008 Burden Cost USD 30-APR-08	Burden LUTL=87 APR-2008	550.97
Various	Various	Various	Various	Various - UNDER \$500	34,924.76
					<u>46,458.80</u>
MAY-2007	426550 NONHEDGING MTM LOSSES		J046-0100-0507 Adjustment USD 31-MAY-07	MTM Losses - NonHedging	(1,012,295.86)
JUN-2007	426550 NONHEDGING MTM LOSSES		J046-0100-0607 Adjustment USD 30-JUN-07	MTM Losses - NonHedging	(1,137,964.45)
JUL-2007	426550 NONHEDGING MTM LOSSES		J046-0100-0707 Adjustment USD 31-JUL-07	MTM Losses - NonHedging	(25,931.34)
AUG-2007	426550 NONHEDGING MTM LOSSES		J046-0100-0807 Adjustment USD 31-AUG-07	MTM Losses - NonHedging	376,719.28
SEP-2007	426550 NONHEDGING MTM LOSSES		J046-0100-0907 Adjustment USD 30-SEP-07	MTM Losses - NonHedging	(479,142.63)

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PERIOD	ACCOUNT TYPE	AP VENDOR NAME	INVOICE NUM OR JE NAME	DESCRIPTION	NET AMOUNT
OCT-2007	426550	NONHEDGING MTM LOSSES	J046-0100-1007 Adjustment USD 31-OCT-07	MTM Losses - NonHedging	345,980.27
OCT-2007	426551	NONHEDGING MTM LOSSES	J182-0100-1007 Adjustment USD 31-OCT-07	MTM Losses - NonHedging - Netting - October	351,850.21
OCT-2007	426551	NONHEDGING MTM LOSSES	J182-0100-1007 Adjustment USD 31-OCT-07	MTM Losses - NonHedging - Netting - Jan - Sept	366,807.76
NOV-2007	426551	NONHEDGING MTM LOSSES	J242-0100-1107 Adjustment USD 30-NOV-07	MTM Losses - NonHedging - Netting - November	(730,055.78)
DEC-2007	426551	NONHEDGING MTM LOSSES	J029-0100-1207 Adjustment USD 31-DEC-07	MTM Losses - Proprietary - Netting	82,020.74
DEC-2007	426550	NONHEDGING MTM LOSSES	J046-0100-1207 Adjustment USD 31-DEC-07	MTM Losses - NonHedging	(212,838.74)
JAN-2008	426551	NONHEDGING MTM LOSSES	J029-0100-0108 Adjustment USD 31-JAN-08	MTM Losses - Proprietary - Netting	224,209.30
JAN-2008	426550	NONHEDGING MTM LOSSES	J046-0100-0108 Adjustment USD 31-JAN-08	MTM Losses - NonHedging	542,982.76
FEB-2008	426551	NONHEDGING MTM LOSSES	J029-0100-0208 Adjustment USD 29-FEB-08	MTM Losses - Proprietary - Netting	300,956.23
FEB-2008	426550	NONHEDGING MTM LOSSES	J046-0100-0208 Adjustment USD 29-FEB-08	MTM Losses - NonHedging	(689,465.37)
MAR-2008	426551	NONHEDGING MTM LOSSES	J029-0100-0308 Adjustment USD 31-MAR-08	MTM Losses - Proprietary - Netting	12,813.18
MAR-2008	426550	NONHEDGING MTM LOSSES	J046-0100-0308 Adjustment USD 31-MAR-08	MTM Losses - NonHedging	(6,473.48)
		NONHEDGING MTM LOSSES Total			(1,689,827.92)
MAR-2008	426555	HEDGE INEFFECTIVENESS ON INTER	J158-0100-0308 Adjustment USD 31-MAR-08	Hedge Ineffectiveness Int Rate Swap	112,270.00
MAR-2008	426555	HEDGE INEFFECTIVENESS ON INTER	J184-0100-0308 Adjustment USD 31-MAR-08	Hedge Ineffectiveness Int Rate Swap	1,107,799.37
APR-2008	426555	HEDGE INEFFECTIVENESS ON INTER	J165-0100-0408 Adjustment USD 30-APR-08	Hedge Ineffectiveness Int Rate Swap	116,862.55
		HEDGE INEFFECTIVENESS ON INTER RATE SWAP Total			1,336,931.92
MAY-2007	426501	OTHER	Burden LUTL=87 MAY-2007 Burden Cost USD 31-MAY-07	Burden LUTL=87 MAY-2007	536.40
MAY-2007	426501	OTHER	Burden LUTL=87 MAY-2007 Burden Cost USD 31-MAY-07	Burden LUTL=87 MAY-2007	(589.54)
MAY-2007	426501	OTHER	Burden LUTL=87 MAY-2007 Burden Cost USD 31-MAY-07	Burden LUTL=87 MAY-2007	758.34
MAY-2007	426501	OTHER	Burden SERV=88 MAY-2007 Burden Cost USD 31-MAY-07	Burden SERV=88 MAY-2007	891.54
MAY-2007	426501	OTHER	Burden SERV=88 MAY-2007 Burden Cost USD 31-MAY-07	Burden SERV=88 MAY-2007	891.54
MAY-2007	426501	OTHER	Burden SERV=88 MAY-2007 Burden Cost USD 31-MAY-07	Burden SERV=88 MAY-2007	952.00
MAY-2007	426501	OTHER	J065-0100-0507 Adjustment USD 01-MAY-07	BENNET INT	2,040.79
MAY-2007	426501	OTHER	J118-0100-0507 Adjustment USD 01-MAY-07	Misc Receivables	(1,530.75)
MAY-2007	426501	OTHER	J161-0100-0507 Adjustment USD 01-MAY-07	Record A/R Adj's	3,582.62
MAY-2007	426501	OTHER	J252-0020-0507 Adjustment USD 01-MAY-07	FROST BROWN TODD LLC\10402978	1,830.95
MAY-2007	426501	OTHER	J252-0020-0507 Adjustment USD 01-MAY-07	JPMORGAN CHASE BANK\22-MAY-2007 13:44 SERV	21,115.20
MAY-2007	426501	OTHER	Labor Cost USD 01-MAY-07	Pay Period End Date 05/06/2007	1,335.00
MAY-2007	426501	OTHER	Labor Cost USD 01-MAY-07	Pay Period End Date 05/06/2007	1,335.00
MAY-2007	426501	OTHER	Labor Cost USD 01-MAY-07	Pay Period End Date 05/06/2007	1,465.12
MAY-2007	426501	OTHER	Labor Cost USD 25-MAY-07	Pay Period End Date 06/03/2007	915.20
MAY-2007	426501	OTHER	Labor Cost USD 27-MAY-07	Pay Period End Date 06/03/2007	638.00
MAY-2007	426501	OTHER	Labor Cost USD 27-MAY-07	Pay Period End Date 05/06/2007	667.50
MAY-2007	426501	OTHER	Labor Cost USD 27-MAY-07	Pay Period End Date 05/06/2007	667.50
MAY-2007	426591	OTHER	Labor Cost USD 27-MAY-07	Pay Period End Date 06/03/2007	673.84
MAY-2007	426591	OTHER	Labor Cost USD 27-MAY-07	Pay Period End Date 05/20/2007	722.61
MAY-2007	426501	OTHER	Labor Cost USD 27-MAY-07	Pay Period End Date 05/06/2007	732.56
MAY-2007	426501	OTHER	Labor Cost USD 27-MAY-07	Pay Period End Date 06/03/2007	959.42
MAY-2007	426501	OTHER	Labor Cost USD 27-MAY-07	Pay Period End Date 06/03/2007	1,136.69
MAY-2007	426501	OTHER	Labor Cost USD 27-MAY-07	Pay Period End Date 05/20/2007	1,595.00
MAY-2007	426501	OTHER	Labor Cost USD 27-MAY-07	Pay Period End Date 06/03/2007	1,947.82
MAY-2007	426501	OTHER	Labor Cost USD 27-MAY-07	Pay Period End Date 05/20/2007	1,982.08
MAY-2007	426501	OTHER	Labor Cost USD 27-MAY-07	Pay Period End Date 05/20/2007	2,113.75
MAY-2007	426501	OTHER	Labor Cost USD 27-MAY-07	Pay Period End Date 05/20/2007	2,113.75
MAY-2007	426501	OTHER	Labor Cost USD 27-MAY-07	Pay Period End Date 05/20/2007	2,197.68
MAY-2007	426501	OTHER	Miscellaneous Transaction USD 31-MAY-07	LUTL 003400 - 10319711	577.92
MAY-2007	426501	OTHER	Miscellaneous Transaction USD 31-MAY-07	LUTL 003160 - 10319705	688.03
MAY-2007	426501	OTHER	Miscellaneous Transaction USD 31-MAY-07	LUTL 003430 - 10319713	692.34
MAY-2007	426501	OTHER	Reverses *1003-0020-0307 Other USD 30-APR-07 MAY-2	Legal Accrual - LGE Dist(Telecom)	(1,895.45)
MAY-2007	426501	OTHER	Sales Invoices USD 22-MAY-07	Revenue account for invoice 5021576	(1,447.17)
MAY-2007	426501	OTHER	AMERICAN EXPRESS CORP JOHN MALLOY 04/27/2007	EMPLOYEE EXPENSE REPORT DATED 23-MAY-07	503.08
MAY-2007	426501	OTHER	AMERICAN EXPRESS CORP JOHN MALLOY 04/27/2007	EMPLOYEE EXPENSE REPORT DATED 23-MAY-07	1,415.48
MAY-2007	426501	OTHER	AMERICAN EXPRESS CORP JOHN MALLOY 04/27/2007	EMPLOYEE EXPENSE REPORT DATED 23-MAY-07	1,505.14
MAY-2007	426501	OTHER	AMERICAN EXPRESS CORP LAURA SHUFFETT 04/27/2007	EMPLOYEE EXPENSE REPORT DATED 17-MAY-07	1,277.47
MAY-2007	426591	OTHER	AMERICAN EXPRESS CORP PHILIP IMBER 04/27/2007	EMPLOYEE EXPENSE REPORT DATED 10-MAY-07	849.33
MAY-2007	426501	OTHER	JPMORGAN CHASE BANK 01-MAY-2007 14:13 LUTL	* BARCO PRODUCTS #612049	627.87
MAY-2007	426501	OTHER	JPMORGAN CHASE BANK 01-MAY-2007 14:13 SERV	* DOUBLE DOG DARE #742385	4,362.43
MAY-2007	426501	OTHER	JPMORGAN CHASE BANK 01-MAY-2007 14:13 SERV	* FREE ENTERPRISE SYSTEM #736007	935.00
MAY-2007	426501	OTHER	JPMORGAN CHASE BANK 08-MAY-2007 14:18 SERV	* GIRL SCOUTS/ R #742385	800.00
MAY-2007	426501	OTHER	JPMORGAN CHASE BANK 15-MAY-2007 15:06 SERV	* DEPT OF PARKS C.O. #743999	5,100.00
JUN-2007	426501	OTHER	Burden LUTL=87 JUN-2007 Burden Cost USD 30-JUN-07	Burden LUTL=87 JUN-2007	598.94
JUN-2007	426501	OTHER	Burden LUTL=87 JUN-2007 Burden Cost USD 30-JUN-07	Burden LUTL=87 JUN-2007	(815.12)
JUN-2007	426501	OTHER	Burden LUTL=87 JUN-2007 Burden Cost USD 30-JUN-07	Burden LUTL=87 JUN-2007	1,048.53
JUN-2007	426501	OTHER	Burden SERV=88 JUN-2007 Burden Cost USD 30-JUN-07	Burden SERV=88 JUN-2007	583.17

PERIOD	ACCOUNT TYPE	AP VENDOR NAME	INVOICE NUM OR JE NAME	DESCRIPTION	NET AMOUNT
JUN-2007	426501		J003-0020-0607 Other USD 30-JUN-07 JUL-2007	Legal Accrual - LGE Dist(Telecom)	1,075.00
JUN-2007	426501		J065-0100-0607 Adjustment USD 01-JUN-07	BENNET INT	2,029.67
JUN-2007	426501		J161-0100-0607 Adjustment USD 01-JUN-07	Record A/R Adj's	3,565.07
JUN-2007	426591		J180-0100-0607 Adjustment USD 01-JUN-07	UK Emission Research Grant	29,431.28
JUN-2007	426501		J320-0100-0607 Adjustment USD 01-JUN-07	Transfer charges	1,528.98
JUN-2007	426501		J320-0100-0607 Adjustment USD 01-JUN-07	Transfer charges	9,825.21
JUN-2007	426501		Labor Cost USD 01-JUN-07	Pay Period End Date 06/03/2007	1,335.00
JUN-2007	426501		Labor Cost USD 01-JUN-07	Pay Period End Date 06/03/2007	1,335.00
JUN-2007	426501		Labor Cost USD 01-JUN-07	Pay Period End Date 06/03/2007	1,923.20
JUN-2007	426501		Labor Cost USD 24-JUN-07	Pay Period End Date 07/01/2007	828.24
JUN-2007	426501		Labor Cost USD 24-JUN-07	Pay Period End Date 06/17/2007	1,142.40
JUN-2007	426501		Labor Cost USD 24-JUN-07	Pay Period End Date 06/17/2007	1,276.00
JUN-2007	426501		Labor Cost USD 24-JUN-07	Pay Period End Date 07/01/2007	1,595.00
JUN-2007	426501		Labor Cost USD 24-JUN-07	Pay Period End Date 06/17/2007	1,780.00
JUN-2007	426501		Labor Cost USD 24-JUN-07	Pay Period End Date 06/17/2007	1,780.00
JUN-2007	426501		Labor Cost USD 24-JUN-07	Pay Period End Date 07/01/2007	2,225.00
JUN-2007	426501		Labor Cost USD 24-JUN-07	Pay Period End Date 07/01/2007	2,225.00
JUN-2007	426501		Labor Cost USD 24-JUN-07	Pay Period End Date 07/01/2007	2,307.84
JUN-2007	426501		Labor Cost USD 24-JUN-07	Pay Period End Date 06/17/2007	2,692.48
JUN-2007	426501		Labor Cost USD 24-JUN-07	Pay Period End Date 06/17/2007	4,561.62
JUN-2007	426501		Miscellaneous Transaction USD 29-JUN-07	LUTL 003400 - 10665159	537.40
JUN-2007	426501		Miscellaneous Transaction USD 29-JUN-07	LUTL 003400 - 10665159	860.71
JUN-2007	426501		Miscellaneous Transaction USD 29-JUN-07	LUTL 003160 - 10665182	1,317.50
JUN-2007	426501		Miscellaneous Transaction USD 29-JUN-07	LUTL 003430 - 10665164	2,340.11
JUN-2007	426591		Reverses *J106-0020-0507 Other USD 31-MAY-07 JUN-2	Legal Accrual - LGE Dist(Telecom)	(56,199.55)
JUN-2007	426501		Sales Invoices USD 30-JUN-07	Revenue account for invoice 5022373.	(706.10)
JUN-2007	426501		Sales Invoices USD 30-JUN-07	Revenue account for invoice 5022374.	(3,866.21)
JUN-2007	426501	AMERICAN EXPRESS CORP	KAREN HIMES 12/28/2006	EMPLOYEE EXPENSE REPORT DATED 26-JAN-07	(1,490.18)
JUN-2007	426591	AMERICAN EXPRESS CORP	LOURIE KEENE 06/26/2007	EMPLOYEE EXPENSE REPORT DATED 26-JUN-07	2,000.00
JUN-2007	426501	CENTERPLATE	810037900007411	CATERING	532.17
JUN-2007	426501	FRENCH, DAVID	00077044003139	EMPLOYEE EXPENSE REPORT DATED 05-JUN-07	530.00
JUN-2007	426501	FRENCH, DAVID	00077941003139	EMPLOYEE EXPENSE REPORT DATED 19-JUN-07	660.00
JUN-2007	426591	FROST BROWN TODD LLC	10397072	PROFESSIONAL SERVICES	19,488.00
JUN-2007	426591	FROST BROWN TODD LLC	10402979	PROFESSIONAL SERVICES	13,275.24
JUN-2007	426501	JPMORGAN CHASE BANK	07-JUN-2007 13:16 SERV	* HARRY AND DAVID M/O #387419	2,465.78
JUN-2007	426501	JPMORGAN CHASE BANK	19-JUN-2007 14:18 SERV	* A TASTE OF KENTUCKY #743999	961.63
JUN-2007	426501	JPMORGAN CHASE BANK	19-JUN-2007 14:18 SERV	* ADRENALINE FORCE AMUSE #743999	2,500.00
JUN-2007	426501	JPMORGAN CHASE BANK	19-JUN-2007 14:18 SERV	* CAPTAINS QUARTERS #111786	4,562.65
JUN-2007	426501	JPMORGAN CHASE BANK	19-JUN-2007 14:18 SERV	* DOUBLE DOG DARE #743999	2,315.94
JUN-2007	426501	JPMORGAN CHASE BANK	19-JUN-2007 14:18 SERV	* GENERAL BUTLER SRP #32 #111786	2,579.19
JUN-2007	426501	JPMORGAN CHASE BANK	19-JUN-2007 14:18 SERV	* THE UPPER CRUST #111786	1,084.85
JUN-2007	426501	JPMORGAN CHASE BANK	19-JUN-2007 14:18 SERV	* WAL-MART #0589 #743999	2,000.00
JUN-2007	426501	JPMORGAN CHASE BANK	22-MAY-2007 13:44 SERV	* ADRENALINE FORCE AMUSE #743999	575.00
JUN-2007	426501	JPMORGAN CHASE BANK	22-MAY-2007 13:44 SERV	* KINGSLEY MEAT & SEAFOO #111786	718.90
JUN-2007	426501	JPMORGAN CHASE BANK	22-MAY-2007 13:44 SERV	* LOUISVILLE STONEWARE #743999	6,466.00
JUN-2007	426501	JPMORGAN CHASE BANK	22-MAY-2007 13:44 SERV	* THE UPPER CRUST #111786	1,910.65
JUN-2007	426501	JPMORGAN CHASE BANK	30-MAY-2007 13:06 LUTL	* LOUISVILLE STONEWARE #612049	525.34
JUN-2007	426501	JPMORGAN CHASE BANK	30-MAY-2007 13:06 SERV	* ADRENALINE FORCE AMUSE #743999	565.00
JUN-2007	426501	JPMORGAN CHASE BANK	30-MAY-2007 13:06 SERV	* DEPT OF PARKS C.O. #743999	5,100.00
JUN-2007	426501	JPMORGAN CHASE BANK	30-MAY-2007 13:06 SERV	* DOUBLE DOG DARE #743999	1,780.91
JUN-2007	426501	JPMORGAN CHASE BANK	30-MAY-2007 13:06 SERV	* KINGSLEY MEAT & SEAFOO #111786	648.90
JUN-2007	426501	MARTIN, ANDREA	00078160009044	EMPLOYEE EXPENSE REPORT DATED 26-JUN-07	761.66
JUN-2007	426501	NEI GLOBAL RELOCATION COMPANY	120911	Relocation for Tomas Menezes at Trimble (Inv# 120911)	15,878.64
JUN-2007	426501	NEI GLOBAL RELOCATION COMPANY	124569	Relocation expense for Tomas Menezes at Trimble	836.21
JUN-2007	426501	NEI GLOBAL RELOCATION COMPANY	125601	125601 - MC RELOCATION EXPENSES FOR SHAINA STEWARD	3,358.21
JUL-2007	426501		Burden LUTL=87 JUL-2007 Burden Cost USD 31-JUL-07	Burden LUTL=87 JUL-2007	534.33
JUL-2007	426501		Burden LUTL=87 JUL-2007 Burden Cost USD 31-JUL-07	Burden LUTL=87 JUL-2007	572.30
JUL-2007	426501		Burden LUTL=87 JUL-2007 Burden Cost USD 31-JUL-07	Burden LUTL=87 JUL-2007	593.13
JUL-2007	426501		Burden SERV=88 JUL-2007 Burden Cost USD 31-JUL-07	Burden SERV=88 JUL-2007	605.37
JUL-2007	426501		Burden SERV=88 JUL-2007 Burden Cost USD 31-JUL-07	Burden SERV=88 JUL-2007	626.49
JUL-2007	426501		Burden SERV=88 JUL-2007 Burden Cost USD 31-JUL-07	Burden SERV=88 JUL-2007	698.65
JUL-2007	426501		Burden SERV=88 JUL-2007 Burden Cost USD 31-JUL-07	Burden SERV=88 JUL-2007	1,376.28
JUL-2007	426501		J065-0100-0707 Adjustment USD 01-JUL-07	BENNET INT	2,018.46
JUL-2007	426501		J161-0100-0707 Adjustment USD 01-JUL-07	Record A/R Adj's	1,148.71
JUL-2007	426501		Labor Cost USD 29-JUL-07	Pay Period End Date 07/29/2007	509.24
JUL-2007	426501		Labor Cost USD 29-JUL-07	Pay Period End Date 07/15/2007	771.12
JUL-2007	426591		Labor Cost USD 29-JUL-07	Pay Period End Date 07/29/2007	802.90

PERIOD	ACCOUNT TYPE	AP VENDOR NAME	INVOICE NUM OR JE NAME	DESCRIPTION	NET AMOUNT
JUL-2007	426501 OTHER		Labor Cost USD 29-JUL-07	Pay Period End Date 07/29/2007	862.40
JUL-2007	426501 OTHER		Labor Cost USD 29-JUL-07	Pay Period End Date 07/29/2007	1,112.50
JUL-2007	426501 OTHER		Labor Cost USD 29-JUL-07	Pay Period End Date 07/29/2007	1,112.50
JUL-2007	426501 OTHER		Labor Cost USD 29-JUL-07	Pay Period End Date 07/29/2007	1,191.72
JUL-2007	426501 OTHER		Labor Cost USD 29-JUL-07	Pay Period End Date 08/12/2007	1,214.28
JUL-2007	426501 OTHER		Labor Cost USD 29-JUL-07	Pay Period End Date 07/15/2007	1,293.60
JUL-2007	426501 OTHER		Labor Cost USD 29-JUL-07	Pay Period End Date 07/29/2007	1,422.72
JUL-2007	426501 OTHER		Labor Cost USD 29-JUL-07	Pay Period End Date 07/29/2007	1,432.27
JUL-2007	426501 OTHER		Labor Cost USD 29-JUL-07	Pay Period End Date 07/15/2007	1,780.00
JUL-2007	426501 OTHER		Labor Cost USD 29-JUL-07	Pay Period End Date 07/29/2007	2,307.84
JUL-2007	426501 OTHER		Labor Cost USD 29-JUL-07	Pay Period End Date 07/15/2007	2,933.92
JUL-2007	426501 OTHER		Miscellaneous Transaction USD 31-JUL-07	LUTL 003160 - 11076005	522.34
JUL-2007	426501 OTHER		Miscellaneous Transaction USD 31-JUL-07	LUTL 021055 - 11075976	850.78
JUL-2007	426501 OTHER		Miscellaneous Transaction USD 31-JUL-07	LUTL 003430 - 11076006	1,694.95
JUL-2007	426501 OTHER	AMERICAN EXPRESS CORP	CHERYL JOHNSON 06/26/2007	EMPLOYEE EXPENSE REPORT DATED 10-JUL-07	772.98
JUL-2007	426591 OTHER	AMERICAN EXPRESS CORP	JOHN VOYLES 06/26/2007	EMPLOYEE EXPENSE REPORT DATED 12-JUL-07	506.67
JUL-2007	426591 OTHER	FROST BROWN TODD LLC	10393342	PROFESSIONAL SERVICES	23,436.32
JUL-2007	426591 OTHER	HOLLY M EVERETT PSC	HME0710071	LEGAL SERVICES	600.00
JUL-2007	426501 OTHER	JPMORGAN CHASE BANK	03-JUL-2007 12:52 SERV	* DOUBLE DOG DARE #743999	2,662.01
JUL-2007	426501 OTHER	JPMORGAN CHASE BANK	03-JUL-2007 12:52 SERV	* FREE ENTERPRISE SYSTEM #743999	1,128.50
JUL-2007	426501 OTHER	JPMORGAN CHASE BANK	10-JUL-2007 13:48 SERV	* ADRENALINE FORCE AMUSE #743999	2,250.00
JUL-2007	426501 OTHER	JPMORGAN CHASE BANK	10-JUL-2007 13:48 SERV	* KENTUCKY DERBY MUSEUM #743999	800.00
JUL-2007	426501 OTHER	JPMORGAN CHASE BANK	10-JUL-2007 13:48 SERV	* R & R LIMOUSINE #743999	504.00
JUL-2007	426501 OTHER	JPMORGAN CHASE BANK	17-JUL-2007 14:19 SERV	* ADRENALINE FORCE AMUSE #743999	4,100.00
JUL-2007	426501 OTHER	JPMORGAN CHASE BANK	17-JUL-2007 14:19 SERV	* FREE ENTERPRISE SYSTEM #736007	1,848.00
JUL-2007	426501 OTHER	JPMORGAN CHASE BANK	17-JUL-2007 14:19 SERV	* FREE ENTERPRISE SYSTEM #743999	1,010.50
JUL-2007	426501 OTHER	JPMORGAN CHASE BANK	17-JUL-2007 14:19 SERV	* WM SUPERCENTER #743999	575.00
JUL-2007	426501 OTHER	JPMORGAN CHASE BANK	27-JUN-2007 08:22 SERV	* DOUBLE DOG DARE #743999	3,962.12
JUL-2007	426501 OTHER	JPMORGAN CHASE BANK	27-JUN-2007 08:22 SERV	* KENTUCKY OPERA ASSOC. #742385	750.00
JUL-2007	426501 OTHER	JPMORGAN CHASE BANK	27-JUN-2007 08:22 SERV	* STONEHEARTH RESTAURANT #736007	999.70
JUL-2007	426501 OTHER	JPMORGAN CHASE BANK	27-JUN-2007 08:22 SERV	* THE UPPER CRUST #111786	657.20
JUL-2007	426501 OTHER	PIKE ELECTRIC INC	00979411	INVOICE 00979411 - 5/25/07 - Install and Remove poles at Val	4,515.07
JUL-2007	426501 OTHER	SCHELLERS FITNESS AND CYCLING	1000002268	OCTANE FITNESS PRO 3500 ELLIPICAL SILVER FULL COMMERCIAL	7,038.28
AUG-2007	426501 OTHER		Burden LUTL=87 AUG-2007 Burden Cost USD 31-AUG-07	Burden LUTL=87 AUG-2007	(510.35)
AUG-2007	426501 OTHER		Burden LUTL=87 AUG-2007 Burden Cost USD 31-AUG-07	Burden LUTL=87 AUG-2007	539.30
AUG-2007	426501 OTHER		Burden LUTL=87 AUG-2007 Burden Cost USD 31-AUG-07	Burden LUTL=87 AUG-2007	547.27
AUG-2007	426501 OTHER		Burden LUTL=87 AUG-2007 Burden Cost USD 31-AUG-07	Burden LUTL=87 AUG-2007	657.39
AUG-2007	426501 OTHER		Burden SERV=88 AUG-2007 Burden Cost USD 31-AUG-07	Burden SERV=88 AUG-2007	636.90
AUG-2007	426501 OTHER		Burden SERV=88 AUG-2007 Burden Cost USD 31-AUG-07	Burden SERV=88 AUG-2007	666.88
AUG-2007	426501 OTHER		J017-0020-0807 Adjustment USD 31-AUG-07	Staples	(5,000.00)
AUG-2007	426501 OTHER		J065-0100-0807 Adjustment USD 01-AUG-07	BENNET INT	2,007.18
AUG-2007	426501 OTHER		J177-0100-0807 Other USD 01-AUG-07	Allocate Exp Org 003160 Transactions to Task BTL	917.51
AUG-2007	426501 OTHER		J179-0100-0807 Other USD 01-AUG-07	* THE HOME DEPOT 2307 #611065	525.00
AUG-2007	426501 OTHER		J179-0100-0807 Other USD 01-AUG-07	* MEIJER INC #166 Q01 #611065	625.00
AUG-2007	426501 OTHER		J179-0100-0807 Other USD 01-AUG-07	* CHURCHILL DOWNS ADMISSION #290324	715.50
AUG-2007	426501 OTHER		J179-0100-0807 Other USD 01-AUG-07	* LOWE'S #1518 #611065	850.00
AUG-2007	426501 OTHER		J179-0100-0807 Other USD 01-AUG-07	* WM SUPERCENTER #611065	1,300.00
AUG-2007	426501 OTHER		J179-0100-0807 Other USD 01-AUG-07	* BASS PRO SHOPS #611065	1,650.00
AUG-2007	426501 OTHER		J179-0100-0807 Other USD 01-AUG-07	* AIA CRP #310651	1,931.26
AUG-2007	426501 OTHER		J179-0100-0807 Other USD 01-AUG-07	* WAL-MART #5417 #611065	2,185.00
AUG-2007	426501 OTHER		J193-0100-0807 Other USD 01-AUG-07	Transfer Employee Recognition Charges to BTL Accts	1,820.33
AUG-2007	426591 OTHER		Labor Cost USD 26-AUG-07	Pay Period End Date 08/26/2007	505.39
AUG-2007	426591 OTHER		Labor Cost USD 26-AUG-07	Pay Period End Date 08/26/2007	642.31
AUG-2007	426591 OTHER		Labor Cost USD 26-AUG-07	Pay Period End Date 08/26/2007	685.44
AUG-2007	426591 OTHER		Labor Cost USD 26-AUG-07	Pay Period End Date 09/09/2007	1,010.77
AUG-2007	426501 OTHER		Labor Cost USD 26-AUG-07	Pay Period End Date 08/26/2007	1,642.20
AUG-2007	426501 OTHER		Labor Cost USD 26-AUG-07	Pay Period End Date 09/09/2007	1,693.10
AUG-2007	426501 OTHER		Labor Cost USD 26-AUG-07	Pay Period End Date 09/09/2007	1,713.62
AUG-2007	426501 OTHER		Labor Cost USD 26-AUG-07	Pay Period End Date 08/12/2007	1,780.00
AUG-2007	426501 OTHER		Labor Cost USD 26-AUG-07	Pay Period End Date 08/12/2007	1,806.42
AUG-2007	426501 OTHER		Labor Cost USD 26-AUG-07	Pay Period End Date 08/26/2007	2,225.00
AUG-2007	426501 OTHER		Labor Cost USD 26-AUG-07	Pay Period End Date 08/26/2007	2,225.00
AUG-2007	426501 OTHER		Labor Cost USD 26-AUG-07	Pay Period End Date 09/09/2007	2,813.22
AUG-2007	426501 OTHER		Labor Cost USD 26-AUG-07	Pay Period End Date 08/26/2007	3,077.12
AUG-2007	426501 OTHER		Labor Cost USD 26-AUG-07	Pay Period End Date 08/26/2007	3,318.56
AUG-2007	426501 OTHER		Miscellaneous Transaction USD 31-AUG-07	LUTL 003400 - 11418479	1,017.10
AUG-2007	426591 OTHER	AMERICAN EXPRESS CORP	DOUGLAS SCHETZEL 07/26/2007	EMPLOYEE EXPENSE REPORT DATED 16-AUG-07	527.91



PERIOD	ACCOUNT TYPE	AP VENDOR NAME	INVOICE NUM OR JE NAME	DESCRIPTION	NET AMOUNT	
AUG-2007	426591	OTHER	AMERICAN EXPRESS CORP	KENNY NOONAN 07/26/2007	EMPLOYEE EXPENSE REPORT DATED 23-AUG-07	1,955.34
AUG-2007	426591	OTHER	AMERICAN EXPRESS CORP	PHILIP IMBER 07/26/2007	EMPLOYEE EXPENSE REPORT DATED 16-AUG-07	891.75
AUG-2007	426501	OTHER	JPMORGAN CHASE BANK	08-AUG-2007 07:21 SERV	* ADRENALINE FORCE AMUSE #743999	600.00
AUG-2007	426501	OTHER	JPMORGAN CHASE BANK	08-AUG-2007 07:21 SERV	* ADRENALINE FORCE AMUSE #743999	3,500.00
AUG-2007	426501	OTHER	JPMORGAN CHASE BANK	25-JUL-2007 07:38 LUTL	* FREE ENTERPRISE SYSTEM #612049	540.00
AUG-2007	426501	OTHER	JPMORGAN CHASE BANK	25-JUL-2007 07:38 SERV	* FREE ENTERPRISE SYSTEM #743999	1,317.00
AUG-2007	426501	OTHER	JPMORGAN CHASE BANK	31-JUL-2007 13:03 SERV	* LOUISVILLE STONEWARE #743999	11,606.40
AUG-2007	426501	OTHER	JPMORGAN CHASE BANK	31-JUL-2007 13:03 SERV	* WAL MART #743999	(1,282.18)
AUG-2007	426501	OTHER	JPMORGAN CHASE BANK	31-JUL-2007 13:03 SERV	* WAL-MART #743999	12,538.00
AUG-2007	426501	OTHER	JPMORGAN CHASE BANK	31-JUL-2007 13:03 SERV	* WAL-MART #1269 #743999	(4,813.25)
AUG-2007	426591	OTHER	MARTIN, ANDREA	00080350009044	EMPLOYEE EXPENSE REPORT DATED 15-AUG-07	527.92
AUG-2007	426591	OTHER	NEI GLOBAL RELOCATION COMPANY	125599	Relocation Expense for Doug Leichly	5,664.93
AUG-2007	426591	OTHER	NEI GLOBAL RELOCATION COMPANY	125602	RELOCATION EXPENSES-OFFICER	535.00
AUG-2007	426501	OTHER	NEI GLOBAL RELOCATION COMPANY	127492	127492 - MC RELOCATION EXPENSE FOR SHANIA STEWARD	1,959.45
SEP-2007	426501	OTHER		Burden LUTL=87 SEP-2007 Burden Cost USD 30-SEP-07	Burden LUTL=87 SEP-2007	512.70
SEP-2007	426501	OTHER		Burden LUTL=87 SEP-2007 Burden Cost USD 30-SEP-07	Burden LUTL=87 SEP-2007	(530.97)
SEP-2007	426501	OTHER		Burden LUTL=87 SEP-2007 Burden Cost USD 30-SEP-07	Burden LUTL=87 SEP-2007	560.07
SEP-2007	426501	OTHER		Burden LUTL=87 SEP-2007 Burden Cost USD 30-SEP-07	Burden LUTL=87 SEP-2007	570.25
SEP-2007	426501	OTHER		Burden LUTL=87 SEP-2007 Burden Cost USD 30-SEP-07	Burden LUTL=87 SEP-2007	585.56
SEP-2007	426501	OTHER		Burden LUTL=87 SEP-2007 Burden Cost USD 30-SEP-07	Burden LUTL=87 SEP-2007	683.03
SEP-2007	426501	OTHER		Burden LUTL=87 SEP-2007 Burden Cost USD 30-SEP-07	Burden LUTL=87 SEP-2007	(776.07)
SEP-2007	426501	OTHER		Burden LUTL=87 SEP-2007 Burden Cost USD 30-SEP-07	Burden LUTL=87 SEP-2007	(795.89)
SEP-2007	426501	OTHER		Burden LUTL=87 SEP-2007 Burden Cost USD 30-SEP-07	Burden LUTL=87 SEP-2007	998.31
SEP-2007	426501	OTHER		Burden LUTL=87 SEP-2007 Burden Cost USD 30-SEP-07	Burden LUTL=87 SEP-2007	1,025.10
SEP-2007	426501	OTHER		Burden SERV=88 SEP-2007 Burden Cost USD 30-SEP-07	Burden SERV=88 SEP-2007	544.71
SEP-2007	426501	OTHER		Burden SERV=88 SEP-2007 Burden Cost USD 30-SEP-07	Burden SERV=88 SEP-2007	864.99
SEP-2007	426501	OTHER		Burden SERV=88 SEP-2007 Burden Cost USD 30-SEP-07	Burden SERV=88 SEP-2007	904.95
SEP-2007	426501	OTHER		Burden SERV=88 SEP-2007 Burden Cost USD 30-SEP-07	Burden SERV=88 SEP-2007	1,052.13
SEP-2007	426501	OTHER		Burden SERV=88 SEP-2007 Burden Cost USD 30-SEP-07	Burden SERV=88 SEP-2007	1,211.00
SEP-2007	426501	OTHER		Burden SERV=88 SEP-2007 Burden Cost USD 30-SEP-07	Burden SERV=88 SEP-2007	2,386.03
SEP-2007	426501	OTHER		J065-0100-0907 Adjustment USD 01-SEP-07	BENNET INT	1,995.82
SEP-2007	426501	OTHER		J161-0100-0907 Adjustment USD 01-SEP-07	Record A/R Adj's	1,473.01
SEP-2007	426501	OTHER		J186-0100-0907 Other USD 01-SEP-07	Transfer Account 880100 Charges to Account 426501	1,880.21
SEP-2007	426591	OTHER		Labor Cost USD 01-SEP-07	Pay Period End Date 09/09/2007	694.88
SEP-2007	426501	OTHER		Labor Cost USD 01-SEP-07	Pay Period End Date 09/23/2007	769.28
SEP-2007	426501	OTHER		Labor Cost USD 01-SEP-07	Pay Period End Date 09/09/2007	1,112.50
SEP-2007	426501	OTHER		Labor Cost USD 01-SEP-07	Pay Period End Date 09/09/2007	2,266.42
SEP-2007	426591	OTHER		Labor Cost USD 30-SEP-07	Pay Period End Date 09/23/2007	602.17
SEP-2007	426501	OTHER		Labor Cost USD 30-SEP-07	Pay Period End Date 10/07/2007	660.63
SEP-2007	426501	OTHER		Labor Cost USD 30-SEP-07	Pay Period End Date 10/07/2007	669.12
SEP-2007	426591	OTHER		Labor Cost USD 30-SEP-07	Pay Period End Date 09/23/2007	694.88
SEP-2007	426501	OTHER		Labor Cost USD 30-SEP-07	Pay Period End Date 09/23/2007	717.75
SEP-2007	426501	OTHER		Labor Cost USD 30-SEP-07	Pay Period End Date 09/09/2007	890.00
SEP-2007	426501	OTHER		Labor Cost USD 30-SEP-07	Pay Period End Date 10/07/2007	1,078.14
SEP-2007	426501	OTHER		Labor Cost USD 30-SEP-07	Pay Period End Date 09/09/2007	1,354.48
SEP-2007	426501	OTHER		Labor Cost USD 30-SEP-07	Pay Period End Date 09/09/2007	1,513.69
SEP-2007	426501	OTHER		Labor Cost USD 30-SEP-07	Pay Period End Date 09/23/2007	1,575.22
SEP-2007	426501	OTHER		Labor Cost USD 30-SEP-07	Pay Period End Date 09/09/2007	1,659.28
SEP-2007	426501	OTHER		Labor Cost USD 30-SEP-07	Pay Period End Date 10/07/2007	1,693.10
SEP-2007	426501	OTHER		Labor Cost USD 30-SEP-07	Pay Period End Date 09/09/2007	1,841.86
SEP-2007	426501	OTHER		Labor Cost USD 30-SEP-07	Pay Period End Date 09/23/2007	1,867.87
SEP-2007	426501	OTHER		Labor Cost USD 30-SEP-07	Pay Period End Date 09/23/2007	2,225.00
SEP-2007	426501	OTHER		Labor Cost USD 30-SEP-07	Pay Period End Date 10/07/2007	4,343.12
SEP-2007	426501	OTHER		Labor Cost USD 30-SEP-07	Pay Period End Date 09/23/2007	6,456.04
SEP-2007	426501	OTHER		Miscellaneous Transaction USD 26-SEP-07	LUTL 004060 - 11783479	578.17
SEP-2007	426501	OTHER		Miscellaneous Transaction USD 26-SEP-07	LUTL 003430 - 11783470	893.77
SEP-2007	426501	OTHER		Miscellaneous Transaction USD 26-SEP-07	LUTL 003160 - 11783462	1,149.82
SEP-2007	426501	OTHER		Miscellaneous Transaction USD 26-SEP-07	LUTL 003400 - 11783468	1,343.89
SEP-2007	426501	OTHER	AMERICAN EXPRESS CORP	BTA082507LGE	BETH MCFARLAND	960.11
SEP-2007	426501	OTHER	AMERICAN EXPRESS CORP	JOHN MOFFETT 08/27/2007	EMPLOYEE EXPENSE REPORT DATED 31-AUG-07	594.37
SEP-2007	426591	OTHER	AMERICAN EXPRESS CORP	JOHN VOYLES 08/27/2007	EMPLOYEE EXPENSE REPORT DATED 10-SEP-07	511.72
SEP-2007	426591	OTHER	AMERICAN EXPRESS CORP	PHILIP IMBER 08/27/2007	EMPLOYEE EXPENSE REPORT DATED 17-SEP-07	577.67
SEP-2007	426591	OTHER	AMERICAN EXPRESS CORP	RONALD MILLER 08/27/2007	EMPLOYEE EXPENSE REPORT DATED 07-SEP-07	5,284.01
SEP-2007	426591	OTHER	DIVERSITY ADVENTURES INC	170160	McGruff Contract Services	2,475.00
SEP-2007	426591	OTHER	FROST BROWN TODD LLC	10409124	PROFESSIONAL SERVICES	5,129.49
SEP-2007	426591	OTHER	FROST BROWN TODD LLC	10409137	PROFESSIONAL SERVICES	966.00
SEP-2007	426591	OTHER	FROST BROWN TODD LLC	10413952	PROFESSIONAL SERVICES	1,731.84

PERIOD	ACCOUNT TYPE	AP VENDOR NAME	INVOICE NUM OR JE NAME	DESCRIPTION	NET AMOUNT
SEP-2007	426501	OTHER	FROST BROWN TODD LLC	PROFESSIONAL SERVICES	967.50
SEP-2007	426591	OTHER	FROST BROWN TODD LLC	PROFESSIONAL SERVICES	2,058.00
SEP-2007	426591	OTHER	FROST BROWN TODD LLC	PROFESSIONAL SERVICES	2,846.00
SEP-2007	426501	OTHER	FROST BROWN TODD LLC	PROFESSIONAL SERVICES	720.00
SEP-2007	426591	OTHER	JPMORGAN CHASE BANK	* BESTBUYCOM 88994009 #234313	1,621.79
SEP-2007	426501	OTHER	JPMORGAN CHASE BANK	* DOUBLE DOG DARE #743999	1,213.17
SEP-2007	426501	OTHER	JPMORGAN CHASE BANK	* THE BROWN HOTEL #743999	9,797.42
SEP-2007	426501	OTHER	JPMORGAN CHASE BANK	* DOUBLE DOG DARE #743999	4,605.44
SEP-2007	426501	OTHER	JPMORGAN CHASE BANK	* ECO-TECH LLC #743999	15,669.75
SEP-2007	426501	OTHER	JPMORGAN CHASE BANK	* WAL MART #743999	2,423.99
SEP-2007	426501	OTHER	JPMORGAN CHASE BANK	* ADRENALINE FORCE AMUSE #743999	2,500.00
SEP-2007	426501	OTHER	JPMORGAN CHASE BANK	* MASTERSON'S FOOD & DRI #111786	6,416.80
SEP-2007	426501	OTHER	JPMORGAN CHASE BANK	* MR LOUS COUNTRY COTTAG #111786	614.18
SEP-2007	426501	OTHER	JPMORGAN CHASE BANK	* DOUBLE DOG DARE #111893	4,531.07
SEP-2007	426501	OTHER	JPMORGAN CHASE BANK	* DOUBLE DOG DARE #743999	2,214.02
SEP-2007	426501	OTHER	JPMORGAN CHASE BANK	* AIA CRP #175007	1,017.63
SEP-2007	426501	OTHER	JPMORGAN CHASE BANK	* DOUBLE DOG DARE #743999	1,455.96
SEP-2007	426501	OTHER	JPMORGAN CHASE BANK	* LEXINGTON URGENT #018144	550.00
SEP-2007	426501	OTHER	JPMORGAN CHASE BANK	* OUR BEST RESTAURANT #111786	11,712.80
SEP-2007	426501	OTHER	JPMORGAN CHASE BANK	* WM SUPERCENTER #743999	943.14
SEP-2007	426501	OTHER	NEI GLOBAL RELOCATION COMPANY	122572	Relocation Services for Ronald Gregory's move from 6450 Maso
SEP-2007	426501	OTHER	NEI GLOBAL RELOCATION COMPANY	122577	Relocation expenses for Tomas Menezes at Trimble (Inv# 12257
SEP-2007	426501	OTHER	NEI GLOBAL RELOCATION COMPANY	129276	Relocation Services for Ronald Gregory's move from 6450 Maso
SEP-2007	426501	OTHER	NEI GLOBAL RELOCATION COMPANY	130843	Relocation Services for Ronald Gregory's move from 6450 Maso
OCT-2007	426501	OTHER	Burden LUTL=87 OCT-2007 Burden Cost USD 31-OCT-07	Burden LUTL=87 OCT-2007	(510.36)
OCT-2007	426501	OTHER	Burden LUTL=87 OCT-2007 Burden Cost USD 31-OCT-07	Burden LUTL=87 OCT-2007	(516.54)
OCT-2007	426501	OTHER	Burden LUTL=87 OCT-2007 Burden Cost USD 31-OCT-07	Burden LUTL=87 OCT-2007	517.50
OCT-2007	426501	OTHER	Burden LUTL=87 OCT-2007 Burden Cost USD 31-OCT-07	Burden LUTL=87 OCT-2007	521.03
OCT-2007	426501	OTHER	Burden LUTL=87 OCT-2007 Burden Cost USD 31-OCT-07	Burden LUTL=87 OCT-2007	534.24
OCT-2007	426501	OTHER	Burden LUTL=87 OCT-2007 Burden Cost USD 31-OCT-07	Burden LUTL=87 OCT-2007	541.04
OCT-2007	426501	OTHER	Burden LUTL=87 OCT-2007 Burden Cost USD 31-OCT-07	Burden LUTL=87 OCT-2007	544.81
OCT-2007	426501	OTHER	Burden LUTL=87 OCT-2007 Burden Cost USD 31-OCT-07	Burden LUTL=87 OCT-2007	675.96
OCT-2007	426501	OTHER	Burden LUTL=87 OCT-2007 Burden Cost USD 31-OCT-07	Burden LUTL=87 OCT-2007	704.64
OCT-2007	426501	OTHER	Burden LUTL=87 OCT-2007 Burden Cost USD 31-OCT-07	Burden LUTL=87 OCT-2007	713.13
OCT-2007	426501	OTHER	Burden LUTL=87 OCT-2007 Burden Cost USD 31-OCT-07	Burden LUTL=87 OCT-2007	(988.52)
OCT-2007	426501	OTHER	Burden LUTL=87 OCT-2007 Burden Cost USD 31-OCT-07	Burden LUTL=87 OCT-2007	1,337.13
OCT-2007	426501	OTHER	Burden SERV=88 OCT-2007 Burden Cost USD 31-OCT-07	Burden SERV=88 OCT-2007	519.01
OCT-2007	426501	OTHER	Burden SERV=88 OCT-2007 Burden Cost USD 31-OCT-07	Burden SERV=88 OCT-2007	523.75
OCT-2007	426501	OTHER	Burden SERV=88 OCT-2007 Burden Cost USD 31-OCT-07	Burden SERV=88 OCT-2007	525.15
OCT-2007	426501	OTHER	Burden SERV=88 OCT-2007 Burden Cost USD 31-OCT-07	Burden SERV=88 OCT-2007	573.27
OCT-2007	426501	OTHER	Burden SERV=88 OCT-2007 Burden Cost USD 31-OCT-07	Burden SERV=88 OCT-2007	1,023.83
OCT-2007	426501	OTHER	Burden SERV=88 OCT-2007 Burden Cost USD 31-OCT-07	Burden SERV=88 OCT-2007	1,117.63
OCT-2007	426501	OTHER	Burden SERV=88 OCT-2007 Burden Cost USD 31-OCT-07	Burden SERV=88 OCT-2007	1,165.90
OCT-2007	426501	OTHER	J065-0100-1007 Adjustment USD 01-OCT-07	BENNET INT	1,984.37
OCT-2007	426501	OTHER	Labor Cost USD 01-OCT-07	Pay Period End Date 11/04/2007	536.96
OCT-2007	426501	OTHER	Labor Cost USD 01-OCT-07	Pay Period End Date 10/07/2007	890.00
OCT-2007	426501	OTHER	Labor Cost USD 01-OCT-07	Pay Period End Date 10/07/2007	2,428.56
OCT-2007	426501	OTHER	Labor Cost USD 28-OCT-07	Pay Period End Date 10/21/2007	528.87
OCT-2007	426501	OTHER	Labor Cost USD 28-OCT-07	Pay Period End Date 10/21/2007	631.62
OCT-2007	426501	OTHER	Labor Cost USD 28-OCT-07	Pay Period End Date 10/21/2007	671.16
OCT-2007	426501	OTHER	Labor Cost USD 28-OCT-07	Pay Period End Date 11/04/2007	(677.24)
OCT-2007	426591	OTHER	Labor Cost USD 28-OCT-07	Pay Period End Date 10/21/2007	694.88
OCT-2007	426501	OTHER	Labor Cost USD 28-OCT-07	Pay Period End Date 10/07/2007	753.99
OCT-2007	426501	OTHER	Labor Cost USD 28-OCT-07	Pay Period End Date 10/21/2007	769.26
OCT-2007	426501	OTHER	Labor Cost USD 28-OCT-07	Pay Period End Date 10/21/2007	797.50
OCT-2007	426501	OTHER	Labor Cost USD 28-OCT-07	Pay Period End Date 10/07/2007	1,112.50
OCT-2007	426501	OTHER	Labor Cost USD 28-OCT-07	Pay Period End Date 10/21/2007	1,414.94
OCT-2007	426501	OTHER	Labor Cost USD 28-OCT-07	Pay Period End Date 10/07/2007	1,693.10
OCT-2007	426501	OTHER	Labor Cost USD 28-OCT-07	Pay Period End Date 10/21/2007	1,730.75
OCT-2007	426501	OTHER	Labor Cost USD 28-OCT-07	Pay Period End Date 11/04/2007	1,780.00
OCT-2007	426501	OTHER	Labor Cost USD 28-OCT-07	Pay Period End Date 10/21/2007	2,225.00
OCT-2007	426501	OTHER	Labor Cost USD 28-OCT-07	Pay Period End Date 11/04/2007	2,708.96
OCT-2007	426501	OTHER	Labor Cost USD 28-OCT-07	Pay Period End Date 10/07/2007	3,035.70
OCT-2007	426501	OTHER	Labor Cost USD 28-OCT-07	Pay Period End Date 10/21/2007	3,866.20
OCT-2007	426501	OTHER	Labor Cost USD 28-OCT-07	Pay Period End Date 11/04/2007	4,857.12
OCT-2007	426501	OTHER	Labor Cost USD 28-OCT-07	Pay Period End Date 10/21/2007	5,302.12
OCT-2007	426501	OTHER	Miscellaneous Transaction USD 31-OCT-07	LUTL 021055 - 12217169	598.58

PERIOD	ACCOUNT TYPE	AP VENDOR NAME	INVOICE NUM OR JE NAME	DESCRIPTION	NET AMOUNT
OCT-2007	426501	OTHER	Miscellaneous Transaction USD 31-OCT-07	LUTL 003160 - 12217122	623.81
OCT-2007	426501	OTHER	Miscellaneous Transaction USD 31-OCT-07	LUTL 004060 - 12217139	1,044.59
OCT-2007	426501	OTHER	Miscellaneous Transaction USD 31-OCT-07	LUTL 003400 - 12217128	1,195.66
OCT-2007	426501	OTHER	Miscellaneous Transaction USD 31-OCT-07	LUTL 003400 - 12217128	1,889.38
OCT-2007	426501	AMERICAN EXPRESS CORP	CHERYL JOHNSON 09/26/2007	EMPLOYEE EXPENSE REPORT DATED 24-OCT-07	1,544.19
OCT-2007	426501	AMERICAN EXPRESS CORP	JOHN MALLOY 09/26/2007	EMPLOYEE EXPENSE REPORT DATED 12-OCT-07	2,008.00
OCT-2007	426591	AMERICAN EXPRESS CORP	PAUL THOMPSON 09/26/2007	EMPLOYEE EXPENSE REPORT DATED 11-OCT-07	669.00
OCT-2007	426591	AMERICAN EXPRESS CORP	THOMAS TROOST 09/26/2007	EMPLOYEE EXPENSE REPORT DATED 09-OCT-07	695.74
OCT-2007	426501	CENTERPLATE	810037900007311	CATERING	938.67
OCT-2007	426501	CENTERPLATE	810037900007362	CATERING	1,049.50
OCT-2007	426501	JEFF JUSTICE	JEFFJU102407	DEPOSIT-OFFICER EVENT	3,750.00
OCT-2007	426501	JPMORGAN CHASE BANK	02-OCT-2007 14:23 LUTL	* LOUISVILLE GS/ELEC/ #226733	750.00
OCT-2007	426501	JPMORGAN CHASE BANK	10-OCT-2007 07:20 LUTL	* DOUBLE DOG DARE #712269	602.03
OCT-2007	426501	JPMORGAN CHASE BANK	10-OCT-2007 07:20 SERV	* DOUBLE DOG DARE #743999	1,628.53
OCT-2007	426501	JPMORGAN CHASE BANK	10-OCT-2007 07:20 SERV	* SLW PARCEL DELIVERY #743999	755.00
OCT-2007	426501	MARTIN, ANDREA	00083551009044	EMPLOYEE EXPENSE REPORT DATED 29-OCT-07	898.46
OCT-2007	426501	NEI GLOBAL RELOCATION COMPANY	117651	Adjusted distribution	1,150.00
OCT-2007	426501	NEI GLOBAL RELOCATION COMPANY	119800	Adjusted distribution	750.00
OCT-2007	426501	NEI GLOBAL RELOCATION COMPANY	122568	Adjusted distribution	32,325.00
OCT-2007	426501	NEI GLOBAL RELOCATION COMPANY	122580	Adjusted distribution	15,427.22
OCT-2007	426501	NEI GLOBAL RELOCATION COMPANY	124568	Adjusted distribution	6,597.44
OCT-2007	426501	NEI GLOBAL RELOCATION COMPANY	125582	Adjusted distribution	1,489.42
OCT-2007	426501	NEI GLOBAL RELOCATION COMPANY	129281	Adjusted distribution	16,093.71
OCT-2007	426501	NEI GLOBAL RELOCATION COMPANY	129283	Adjusted distribution	3,368.35
NOV-2007	426501	OTHER	Burden LUTL=87 NOV-2007 Burden Cost USD 30-NOV-07	Burden LUTL=87 NOV-2007	(542.15)
NOV-2007	426501	OTHER	Burden LUTL=87 NOV-2007 Burden Cost USD 30-NOV-07	Burden LUTL=87 NOV-2007	(567.79)
NOV-2007	426501	OTHER	Burden LUTL=87 NOV-2007 Burden Cost USD 30-NOV-07	Burden LUTL=87 NOV-2007	748.50
NOV-2007	426501	OTHER	Burden LUTL=87 NOV-2007 Burden Cost USD 30-NOV-07	Burden LUTL=87 NOV-2007	(774.82)
NOV-2007	426501	OTHER	Burden LUTL=87 NOV-2007 Burden Cost USD 30-NOV-07	Burden LUTL=87 NOV-2007	783.96
NOV-2007	426501	OTHER	Burden LUTL=87 NOV-2007 Burden Cost USD 30-NOV-07	Burden LUTL=87 NOV-2007	1,069.70
NOV-2007	426501	OTHER	Burden SERV=88 NOV-2007 Burden Cost USD 30-NOV-07	Burden SERV=88 NOV-2007	575.36
NOV-2007	426501	OTHER	Burden SERV=88 NOV-2007 Burden Cost USD 30-NOV-07	Burden SERV=88 NOV-2007	588.73
NOV-2007	426501	OTHER	Burden SERV=88 NOV-2007 Burden Cost USD 30-NOV-07	Burden SERV=88 NOV-2007	752.67
NOV-2007	426501	OTHER	Burden SERV=88 NOV-2007 Burden Cost USD 30-NOV-07	Burden SERV=88 NOV-2007	859.31
NOV-2007	426501	OTHER	Burden SERV=88 NOV-2007 Burden Cost USD 30-NOV-07	Burden SERV=88 NOV-2007	1,467.40
NOV-2007	426501	OTHER	J017-0020-1107 Adjustment USD 01-NOV-07	SANDY GENTRY	(752.00)
NOV-2007	426501	OTHER	J065-0100-1107 Adjustment USD 01-NOV-07	BENNETT INT	1,972.85
NOV-2007	426501	OTHER	J161-0100-1107 Adjustment USD 01-NOV-07	Record A/R Adj's	1,691.68
NOV-2007	426501	OTHER	J168-0110-1107 Other USD 01-NOV-07	* POSITIVE PROMOTIONS #743789	749.89
NOV-2007	426501	OTHER	J192-0100-1107 Other USD 01-NOV-07	Prior Period Reclass	(25,438.02)
NOV-2007	426501	OTHER	J193-0100-1107 Other USD 01-NOV-07	Prior Period Reclass	(15,035.95)
NOV-2007	426501	OTHER	J196-0100-1107 Adjustment USD 01-NOV-07	OTHER DEDUCTIONS	4,500.00
NOV-2007	426501	OTHER	J201-0100-1107 Other USD 01-NOV-07	AMERICAN EXPRESS CORP - Inv # DANIEL KREMER 02/26/2007 for E	(741.21)
NOV-2007	426501	OTHER	J201-0100-1107 Other USD 01-NOV-07	AMERICAN EXPRESS CORP - Inv # DANIEL KREMER 01/27/2007 for E	(4,426.11)
NOV-2007	426501	OTHER	J207-0100-1107 Adjustment USD 01-NOV-07	* CRACKER BBL # 800 (INT #095471	513.85
NOV-2007	426501	OTHER	J207-0100-1107 Adjustment USD 01-NOV-07	* LOWE'S NC INTERNET #095471	535.55
NOV-2007	426501	OTHER	J207-0100-1107 Adjustment USD 01-NOV-07	* WAL MART #767702	587.50
NOV-2007	426501	OTHER	J207-0100-1107 Adjustment USD 01-NOV-07	* DARDEN GC CORP00009514 #095471	593.75
NOV-2007	426501	OTHER	J207-0100-1107 Adjustment USD 01-NOV-07	* LOWE'S #2542 #062320	725.00
NOV-2007	426501	OTHER	J207-0100-1107 Adjustment USD 01-NOV-07	* THOROUGHBRID THREADS L #690143	833.93
NOV-2007	426501	OTHER	J207-0100-1107 Adjustment USD 01-NOV-07	* CARRABBAS IT GIFT CERT #095471	1,013.70
NOV-2007	426501	OTHER	J207-0100-1107 Adjustment USD 01-NOV-07	* CARNIVAL CRUISE TKT/RE #182893	1,200.00
NOV-2007	426501	OTHER	J207-0100-1107 Adjustment USD 01-NOV-07	* DIVERSITY ADVENTURES I #095471	1,246.89
NOV-2007	426501	OTHER	J207-0100-1107 Adjustment USD 01-NOV-07	* WALMART.COM *INTERNET #095471	3,030.00
NOV-2007	426501	OTHER	J207-0100-1107 Adjustment USD 01-NOV-07	* PLEASANT HOLIDAYS, LLC #182893	5,089.00
NOV-2007	426501	OTHER	J208-0100-1107 Adjustment USD 01-NOV-07	MPC PROMOTIONS LLC	637.07
NOV-2007	426501	OTHER	J208-0100-1107 Adjustment USD 01-NOV-07	MPC PROMOTIONS LLC	637.07
NOV-2007	426501	OTHER	J208-0100-1107 Adjustment USD 01-NOV-07	* CARNIVAL CRUISE TKT/RE #182893	758.34
NOV-2007	426501	OTHER	J208-0100-1107 Adjustment USD 01-NOV-07	* LOWE'S #2542 #062320	850.00
NOV-2007	426501	OTHER	J208-0100-1107 Adjustment USD 01-NOV-07	ANGEL HANDS THERAPEUTIC MASSAGE	1,020.00
NOV-2007	426501	OTHER	J208-0100-1107 Adjustment USD 01-NOV-07	* STAR QUALITY AWARDS #708091	1,558.20
NOV-2007	426501	OTHER	J208-0100-1107 Adjustment USD 01-NOV-07	DOUBLE DOG DARE LLC	1,929.46
NOV-2007	426501	OTHER	J208-0100-1107 Adjustment USD 01-NOV-07	* BASS PRO SHOPS #095471	510.00
NOV-2007	426501	OTHER	J209-0100-1107 Adjustment USD 01-NOV-07	* QUALITY IMPRESSIONS #111760	550.00
NOV-2007	426501	OTHER	J209-0100-1107 Adjustment USD 01-NOV-07	* NEUTRAL ZONE #095471	619.04
NOV-2007	426501	OTHER	J209-0100-1107 Adjustment USD 01-NOV-07	* CRACKER BBL # 800 (INT #095471	629.06
NOV-2007	426501	OTHER	J209-0100-1107 Adjustment USD 01-NOV-07	* POSITIVE PROMOTIONS #743789	639.37

PERIOD	ACCOUNT TYPE	AP VENDOR NAME	INVOICE NUM OR JE NAME	DESCRIPTION	NET AMOUNT
NOV-2007	426501	OTHER	J209-0100-1107 Adjustment USD 01-NOV-07	COFFMANS	640.95
NOV-2007	426501	OTHER	J209-0100-1107 Adjustment USD 01-NOV-07	* LOWE'S #2542 #062320	900.00
NOV-2007	426501	OTHER	J209-0100-1107 Adjustment USD 01-NOV-07	* TEXAS ROADHOUSE/FCI GC #095471	1,300.00
NOV-2007	426501	OTHER	J209-0100-1107 Adjustment USD 01-NOV-07	* CARRABBAS IT*GIFT CERT #095471	1,413.70
NOV-2007	426501	OTHER	J209-0100-1107 Adjustment USD 01-NOV-07	* DOUBLE DOG DARE #709091	1,427.40
NOV-2007	426501	OTHER	J209-0100-1107 Adjustment USD 01-NOV-07	* DIVERSITY ADVENTURES I #095471	3,488.38
NOV-2007	426501	OTHER	J209-0100-1107 Adjustment USD 01-NOV-07	* THE HOME DEPOT 2002 #030273	3,685.97
NOV-2007	426501	OTHER	J209-0100-1107 Adjustment USD 01-NOV-07	* DOUBLE DOG DARE #030273	3,797.37
NOV-2007	426501	OTHER	J209-0100-1107 Adjustment USD 01-NOV-07	* WALMART COM INTERNET #095471	4,655.50
NOV-2007	426501	OTHER	J210-0100-1107 Adjustment USD 01-NOV-07	* KOORSEN FIRE & SEC #095471	771.47
NOV-2007	426501	OTHER	J210-0100-1107 Adjustment USD 01-NOV-07	* POSITIVE PROMOTIONS #030273	906.90
NOV-2007	426501	OTHER	J210-0100-1107 Adjustment USD 01-NOV-07	* LOWE'S #2542 #062320	975.00
NOV-2007	426501	OTHER	J213-0100-1107 Adjustment USD 01-NOV-07	KLD Spreadsheet 11450580: A 93419/J001-0100-0807 Adjustment	(1,704.59)
NOV-2007	426501	OTHER	J219-0100-1107 Other USD 01-NOV-07	Catering for Holiday Luncheon	595.00
NOV-2007	426501	OTHER	J219-0100-1107 Other USD 01-NOV-07	* COOLBAKER'S INTERNATIO #234433	604.59
NOV-2007	426501	OTHER	J219-0100-1107 Other USD 01-NOV-07	* VICTORIA S CATERING #611107	971.62
NOV-2007	426501	OTHER	J219-0100-1107 Other USD 01-NOV-07	* THE UPPER CRUST #241229	1,087.75
NOV-2007	426501	OTHER	J220-0100-1107 Other USD 01-NOV-07	* OUR BEST RESTAURANT #241229	618.33
NOV-2007	426501	OTHER	J220-0100-1107 Other USD 01-NOV-07	* MARKS FEED STORE 1 #234433	805.31
NOV-2007	426501	OTHER	J220-0100-1107 Other USD 01-NOV-07	* SYSCO LOUISVILLE FOOD #234433	843.27
NOV-2007	426501	OTHER	J220-0100-1107 Other USD 01-NOV-07	* OUR BEST RESTAURANT #241229	2,569.00
NOV-2007	426501	OTHER	J221-0100-1107 Other USD 01-NOV-07	* SYSCO LOUISVILLE FOOD #234433	796.66
NOV-2007	426501	OTHER	J229-0100-1107 Accrual USD 01-NOV-07	Prior Period Reclass	(1,473.33)
NOV-2007	426501	OTHER	J236-0100-1107 Adjustment USD 01-NOV-07	* MEIJER INC #166 Q01 #824251	600.00
NOV-2007	426501	OTHER	J236-0100-1107 Adjustment USD 01-NOV-07	* LOWES #02542* #611065	750.00
NOV-2007	426501	OTHER	J236-0100-1107 Adjustment USD 01-NOV-07	* BASS PRO SHOPS #611065	1,200.00
NOV-2007	426501	OTHER	J236-0100-1107 Adjustment USD 01-NOV-07	* WM SUPERCENTER #824251	1,425.00
NOV-2007	426501	OTHER	J236-0100-1107 Adjustment USD 01-NOV-07	* WM SUPERCENTER #611065	1,425.00
NOV-2007	426591	OTHER	Labor Cost USD 01-NOV-07	Pay Period End Date 11/04/2007	694.88
NOV-2007	426501	OTHER	Labor Cost USD 07-NOV-07	Pay Period End Date 11/18/2007	719.28
NOV-2007	426501	OTHER	Labor Cost USD 25-NOV-07	Pay Period End Date 11/18/2007	550.44
NOV-2007	426501	OTHER	Labor Cost USD 25-NOV-07	Pay Period End Date 11/18/2007	552.66
NOV-2007	426501	OTHER	Labor Cost USD 25-NOV-07	Pay Period End Date 11/04/2007	677.24
NOV-2007	426501	OTHER	Labor Cost USD 25-NOV-07	Pay Period End Date 11/18/2007	755.54
NOV-2007	426501	OTHER	Labor Cost USD 25-NOV-07	Pay Period End Date 12/02/2007	890.00
NOV-2007	426501	OTHER	Labor Cost USD 25-NOV-07	Pay Period End Date 11/18/2007	904.96
NOV-2007	426501	OTHER	Labor Cost USD 25-NOV-07	Pay Period End Date 11/04/2007	1,214.28
NOV-2007	426591	OTHER	Labor Cost USD 25-NOV-07	Pay Period End Date 11/04/2007	1,347.70
NOV-2007	426501	OTHER	Labor Cost USD 25-NOV-07	Pay Period End Date 12/02/2007	1,693.10
NOV-2007	426501	OTHER	Labor Cost USD 25-NOV-07	Pay Period End Date 11/18/2007	1,803.46
NOV-2007	426501	OTHER	Labor Cost USD 25-NOV-07	Pay Period End Date 12/02/2007	2,332.40
NOV-2007	426501	OTHER	Labor Cost USD 25-NOV-07	Pay Period End Date 11/18/2007	3,186.60
NOV-2007	426501	OTHER	Labor Cost USD 25-NOV-07	Pay Period End Date 11/18/2007	3,366.20
NOV-2007	426501	OTHER	Labor Cost USD 25-NOV-07	Pay Period End Date 11/18/2007	4,629.00
NOV-2007	426501	OTHER	Miscellaneous Transaction USD 30-NOV-07	LUTL 003430 - 12787829	615.06
NOV-2007	426501	OTHER	Miscellaneous Transaction USD 30-NOV-07	LUTL 004060 - 12787837	695.51
NOV-2007	426501	OTHER	Miscellaneous Transaction USD 30-NOV-07	LUTL 004190 - 12787838	848.10
NOV-2007	426501	OTHER	Miscellaneous Transaction USD 30-NOV-07	LUTL 003400 - 12787824	1,340.06
NOV-2007	426591	OTHER	AMERICAN EXPRESS CORP	EMPLOYEE EXPENSE REPORT DATED 29-OCT-07	1,483.27
NOV-2007	426591	OTHER	DIVERSITY ADVENTURES INC	McGruff Contract Services	513.17
NOV-2007	426501	OTHER	JEFF JUSTICE	SERVICES-ENG RECOGNITION EVENT	4,747.74
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	* ADRENALINE FORCE AMUSE #743999	3,000.00
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	* AIA CRP #175907	894.38
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	* FREE ENTERPRISE SYSTEM #743999	652.00
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	* HANHURST LLC #111786	705.60
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	* LADYFINGERS CATERING I #387443	4,600.00
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	* MARKS FEED STORE #3 #743664	770.65
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	* ADRENALINE FORCE AMUSE #743999	2,550.00
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	* CLEMENS CAFE #111786	11,081.65
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	* DOUBLE DOG DARE #743999	6,151.29
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	* ECO-TECH LLC #743999	12,668.50
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	* DOUBLE DOG DARE #824251	861.89
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	* 0458 EXTRA SPACE STORA #743999	958.00
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	* ADRENALINE FORCE AMUSE #743999	7,078.00
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	* CLEMENS CAFE #111786	6,444.78
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	* DAVIS ELECTRONICS CO I #743999	625.40
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	* DIVERSITY ADVENTURES I #387419	1,672.95

PERIOD	ACCOUNT TYPE	AP VENDOR NAME	INVOICE NUM OR JE NAME	DESCRIPTION	NET AMOUNT	
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	24-OCT-2007 08:08 SERV	* FREE ENTERPRISE SYSTEM #743999	1,918.00
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	24-OCT-2007 08:08 SERV	* MR LOUS COUNTRY COTTAG #111786	1,238.60
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	24-OCT-2007 08:08 SERV	* PAUL S FRUIT MKT #4 #743999	750.00
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	24-OCT-2007 08:08 SERV	* SLW PARCEL DELIVERY #743999	900.00
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	28-NOV-2007 11:39 SERV	* ACTORS THEATRE #743999	3,534.20
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	28-NOV-2007 11:39 SERV	* ADRENALINE FORCE AMUSE #743999	2,500.00
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	28-NOV-2007 11:39 SERV	* AMERICAN EXPRESS GI #742385	1,573.04
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	28-NOV-2007 11:39 SERV	* CHURCHL DN-STE10622702 #123193	1,224.68
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	28-NOV-2007 11:39 SERV	* CLEMENS CAFE #111786	9,000.00
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	28-NOV-2007 11:39 SERV	* CONCERTO GB * #743999	636.13
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	28-NOV-2007 11:39 SERV	* DEPT OF PARKS C.O. #743999	1,584.00
NOV-2007	426591	OTHER	JPMORGAN CHASE BANK	28-NOV-2007 11:39 SERV	* DOUBLE DOG DARE #394714	1,653.28
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	28-NOV-2007 11:39 SERV	* DOUBLE DOG DARE #743999	1,542.62
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	28-NOV-2007 11:39 SERV	* ELK CREEK VINEYARD #175007	774.01
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	28-NOV-2007 11:39 SERV	* FREE ENTERPRISE SYSTEM #736007	833.60
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	28-NOV-2007 11:39 SERV	* KENTUCKY DERBY MUSEUM #743999	2,275.00
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	28-NOV-2007 11:39 SERV	* MR LOUS COUNTRY COTTAG #111786	991.30
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	30-OCT-2007 13:44 SERV	* DOUBLE DOG DARE #743999	626.79
NOV-2007	426501	OTHER	JPMORGAN CHASE BANK	30-OCT-2007 13:44 SERV	* SYSCO LOUISVILLE FOOD #111786	607.45
NOV-2007	426501	OTHER	LYNCH, II WILLIAM J	LYNCHW101007	INVOICE DATED 10-10-07 - KENTUCKY DERBY MUSEUM MUSICAL ENTER	600.00
NOV-2007	426591	OTHER	NEI GLOBAL RELOCATION COMPANY	124557	OFFICER RELOCATION EXPENSES	6,850.00
NOV-2007	426591	OTHER	NEI GLOBAL RELOCATION COMPANY	129272	OFFICER RELOCATION EXPENSES	4,736.87
NOV-2007	426591	OTHER	NEI GLOBAL RELOCATION COMPANY	130816	OFFICER RELOCATION EXPENSES	29,215.27
NOV-2007	426591	OTHER	NEI GLOBAL RELOCATION COMPANY	130817	OFFICER RELOCATION EXPENSES	10,090.00
NOV-2007	426591	OTHER	NEI GLOBAL RELOCATION COMPANY	130821	Relocation fees for Doug Leichty COD PER F CUZICK	6,131.35
NOV-2007	426501	OTHER	NEI GLOBAL RELOCATION COMPANY	130822	130822 - MC RELOCATION EXPENSE - SHAINA STEWARD	3,442.13
NOV-2007	426591	OTHER	NEI GLOBAL RELOCATION COMPANY	NEIGLO081307	relocation for Doug Leichty COD PER F CUZICK	17,251.50
NOV-2007	426501	OTHER	PUSH DESIGN LLC	13275	Labor	628.00
DEC-2007	426501	OTHER		Burden LUTL=87 DEC-2007 Burden Cost USD 31-DEC-07	Burden LUTL=87 DEC-2007	550.18
DEC-2007	426501	OTHER		Burden LUTL=87 DEC-2007 Burden Cost USD 31-DEC-07	Burden LUTL=87 DEC-2007	(728.46)
DEC-2007	426591	OTHER		Burden SERV=88 DEC-2007 Burden Cost USD 31-DEC-07	Burden SERV=88 DEC-2007	(534.35)
DEC-2007	426501	OTHER		Burden SERV=88 DEC-2007 Burden Cost USD 31-DEC-07	Burden SERV=88 DEC-2007	539.08
DEC-2007	426501	OTHER		Burden SERV=88 DEC-2007 Burden Cost USD 31-DEC-07	Burden SERV=88 DEC-2007	622.37
DEC-2007	426501	OTHER		Burden SERV=88 DEC-2007 Burden Cost USD 31-DEC-07	Burden SERV=88 DEC-2007	955.63
DEC-2007	426501	OTHER		Burden SERV=88 DEC-2007 Burden Cost USD 31-DEC-07	Burden SERV=88 DEC-2007	(998.88)
DEC-2007	426501	OTHER		Burden SERV=88 DEC-2007 Burden Cost USD 31-DEC-07	Burden SERV=88 DEC-2007	(1,445.99)
DEC-2007	426501	OTHER		J065-0100-1207 Adjustment USD 01-DEC-07	BENNET INT	1,961.24
DEC-2007	426501	OTHER		J118-0100-1207 Adjustment USD 01-DEC-07	Transfer IBEW charges	528.65
DEC-2007	426501	OTHER		J118-0100-1207 Adjustment USD 01-DEC-07	Transfer IBEW charges	(1,204.30)
DEC-2007	426501	OTHER		J118-0100-1207 Adjustment USD 01-DEC-07	Transfer chrgs to IBEW	1,397.42
DEC-2007	426501	OTHER		J118-0100-1207 Adjustment USD 01-DEC-07	Clear IBEW charges	(1,537.68)
DEC-2007	426501	OTHER		J161-0100-1207 Adjustment USD 01-DEC-07	Record AVR Adj's	741.41
DEC-2007	426501	OTHER		J168-0100-1207 Adjustment USD 01-DEC-07	Kosmos ICS Appreciation Accrual	839.70
DEC-2007	426501	OTHER		J168-0100-1207 Adjustment USD 01-DEC-07	Kosmos ICS Appreciation Accrual	1,550.00
DEC-2007	426591	OTHER		J194-0100-1207 Adjustment USD 01-DEC-07	NEI Global Relocation Co. Fees for Mr. Fred Ninolli---Inv.#	14,668.20
DEC-2007	426501	OTHER		J196-0100-1207 Accrual USD 01-DEC-07	Generation Services Reclass	(1,157.89)
DEC-2007	426501	OTHER		J196-0100-1207 Accrual USD 01-DEC-07	Generation Services Reclass	(2,376.31)
DEC-2007	426501	OTHER		J196-0100-1207 Accrual USD 01-DEC-07	Generation Services Reclass	(28,526.43)
DEC-2007	426501	OTHER		J200-0100-1207 Accrual USD 01-DEC-07	* SYSCO LOUISVILLE FOOD #234433	753.22
DEC-2007	426501	OTHER		J200-0100-1207 Accrual USD 01-DEC-07	* SHONEY'S 07500Q68 #241229	855.95
DEC-2007	426501	OTHER		J200-0100-1207 Accrual USD 01-DEC-07	* SYSCO LOUISVILLE FOOD #234433	1,079.51
DEC-2007	426501	OTHER		J200-0100-1207 Accrual USD 01-DEC-07	Transfer Charges	1,186.82
DEC-2007	426501	OTHER		J200-0100-1207 Accrual USD 01-DEC-07	CATERING	(1,988.17)
DEC-2007	426501	OTHER		J200-0100-1207 Accrual USD 01-DEC-07	* OUR BEST RESTAURANT #611198	3,370.88
DEC-2007	426501	OTHER		Labor Cost USD 01-DEC-07	Pay Period End Date 01/13/2008	(1,154.48)
DEC-2007	426501	OTHER		Labor Cost USD 14-DEC-07	Pay Period End Date 12/16/2007	717.00
DEC-2007	426591	OTHER		Labor Cost USD 30-DEC-07	Pay Period End Date 12/30/2007	673.85
DEC-2007	426501	OTHER		Labor Cost USD 30-DEC-07	Pay Period End Date 12/16/2007	1,167.62
DEC-2007	426591	OTHER		Labor Cost USD 30-DEC-07	Pay Period End Date 12/16/2007	1,347.70
DEC-2007	426501	OTHER		Labor Cost USD 30-DEC-07	Pay Period End Date 12/16/2007	1,396.71
DEC-2007	426501	OTHER		Labor Cost USD 30-DEC-07	Pay Period End Date 12/16/2007	1,780.00
DEC-2007	426501	OTHER		Labor Cost USD 30-DEC-07	Pay Period End Date 12/16/2007	1,780.00
DEC-2007	426501	OTHER		Labor Cost USD 30-DEC-07	Pay Period End Date 12/16/2007	1,923.20
DEC-2007	426501	OTHER		Labor Cost USD 30-DEC-07	Pay Period End Date 12/16/2007	2,326.78
DEC-2007	426501	OTHER		Labor Cost USD 30-DEC-07	Pay Period End Date 12/30/2007	2,711.42
DEC-2007	426501	OTHER		Labor Cost USD 30-DEC-07	Pay Period End Date 12/30/2007	545.87
DEC-2007	426501	OTHER		Miscellaneous Transaction USD 31-DEC-07	LUTL 004190 - 13069424	545.87
DEC-2007	426501	OTHER		Miscellaneous Transaction USD 31-DEC-07	LUTL 004060 - 13069423	596.86



Louisville Gas and Electric Company  
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PERIOD	ACCOUNT TYPE	AP VENDOR NAME	INVOICE NUM OR JE NAME	DESCRIPTION	NET AMOUNT
JAN-2008	426591	OTHER	Labor Cost USD 27-JAN-08	Pay Period End Date 01/13/2008	1,431.52
JAN-2008	426501	OTHER	Labor Cost USD 27-JAN-08	Pay Period End Date 01/13/2008	1,773.45
JAN-2008	426501	OTHER	Labor Cost USD 27-JAN-08	Pay Period End Date 01/13/2008	1,972.32
JAN-2008	426501	OTHER	Labor Cost USD 27-JAN-08	Pay Period End Date 01/13/2008	3,126.24
JAN-2008	426501	OTHER	Labor Cost USD 27-JAN-08	Pay Period End Date 01/27/2008	3,846.40
JAN-2008	426591	OTHER	Miscellaneous Transaction USD 31-JAN-08	LUTL 003430 - 13396659	564.00
JAN-2008	426501	AMERICAN EXPRESS CORP	PAUL THOMPSON 12/27/2007	EMPLOYEE EXPENSE REPORT DATED 11-JAN-08	860.08
JAN-2008	426501	AMERICAN EXPRESS CORP	STEVEN TURNER 12/27/2007	EMPLOYEE EXPENSE REPORT DATED 03-JAN-08	4,538.97
JAN-2008	426501	JPMORGAN CHASE BANK	14-JAN-2008 13:19 SERV	* BAUVILLE, INC #096712	591.76
JAN-2008	426501	JPMORGAN CHASE BANK	14-JAN-2008 13:19 SERV	* BEST BUY 00003350 #743999	689.99
JAN-2008	426501	JPMORGAN CHASE BANK	14-JAN-2008 13:19 SERV	* CONCERTO GB * #743999	881.48
JAN-2008	426501	JPMORGAN CHASE BANK	14-JAN-2008 13:19 SERV	* SLW PARCEL DELIVERY #743999	842.00
JAN-2008	426501	JPMORGAN CHASE BANK	29-JAN-2008 14:45 SERV	* AGRACEL INC #742385	2,200.00
JAN-2008	426501	JPMORGAN CHASE BANK	29-JAN-2008 14:45 SERV	* AWARDS CENTER #743664	609.50
JAN-2008	426501	JPMORGAN CHASE BANK	29-JAN-2008 14:45 SERV	* KINGSLEY MEAT & SEAFOO #111786	950.60
JAN-2008	426501	JPMORGAN CHASE BANK	29-JAN-2008 14:45 SERV	* KROGER #376 SL9 #743664	690.65
JAN-2008	426501	JPMORGAN CHASE BANK	29-JAN-2008 14:45 SERV	* KROGER #385 SL9 #743664	762.22
JAN-2008	426501	JPMORGAN CHASE BANK	29-JAN-2008 14:45 SERV	* LADYFINGERS CATERING I #387443	6,031.49
JAN-2008	426501	JPMORGAN CHASE BANK	29-JAN-2008 14:45 SERV	* LOUISVILLE BATS #178076	876.00
JAN-2008	426501	OFF DUTY POLICE SERVICES INC	711676	INVOICE 7-11-676 - St Helen Balgame Oct 12, 2007 & Southwes	837.00
JAN-2008	426501	PRESERVATION FILMS	272135	Commercial Revisions- Film, Animation, Voice Talent and Edit	1,225.00
JAN-2008	426501	THE EVENT CO	102619	RECOGNITION EVENT	873.44
FEB-2008	426501	OTHER	Burden SERV=88 FEB-2008 Burden Cost USD 29-FEB-08	Burden SERV=88 FEB-2008	520.15
FEB-2008	426501	OTHER	Burden SERV=88 FEB-2008 Burden Cost USD 29-FEB-08	Burden SERV=88 FEB-2008	801.52
FEB-2008	426501	OTHER	J065-0100-0208 Adjustment USD 01-FEB-08	BENNET INT	1,937.78
FEB-2008	426501	OTHER	J118-0100-0208 Adjustment USD 01-FEB-08	A&G adjustment	(500.47)
FEB-2008	426501	OTHER	J118-0100-0208 Adjustment USD 01-FEB-08	Transfer charges not billable to operating	(4,424.11)
FEB-2008	426501	OTHER	J118-0100-0208 Adjustment USD 01-FEB-08	Transfer charges not billable to operating	(25,855.19)
FEB-2008	426501	OTHER	J161-0100-0208 Adjustment USD 01-FEB-08	Record A/R Adj's	3,187.95
FEB-2008	426501	OTHER	Labor Cost USD 01-FEB-08	Pay Period End Date 02/24/2008	709.44
FEB-2008	426501	OTHER	Labor Cost USD 01-FEB-08	Pay Period End Date 02/10/2008	1,538.56
FEB-2008	426501	OTHER	Labor Cost USD 24-FEB-08	Pay Period End Date 03/09/2008	532.08
FEB-2008	426591	OTHER	Labor Cost USD 24-FEB-08	Pay Period End Date 02/10/2008	715.76
FEB-2008	426501	OTHER	Labor Cost USD 24-FEB-08	Pay Period End Date 02/24/2008	769.28
FEB-2008	426501	OTHER	Labor Cost USD 24-FEB-08	Pay Period End Date 02/24/2008	769.28
FEB-2008	426501	OTHER	Labor Cost USD 24-FEB-08	Pay Period End Date 02/24/2008	1,027.99
FEB-2008	426501	OTHER	Labor Cost USD 24-FEB-08	Pay Period End Date 02/24/2008	1,153.92
FEB-2008	426501	OTHER	Labor Cost USD 24-FEB-08	Pay Period End Date 02/24/2008	1,153.92
FEB-2008	426591	OTHER	Labor Cost USD 24-FEB-08	Pay Period End Date 02/10/2008	1,489.54
FEB-2008	426591	OTHER	Labor Cost USD 24-FEB-08	Pay Period End Date 03/09/2008	1,708.59
FEB-2008	426501	OTHER	Labor Cost USD 24-FEB-08	Pay Period End Date 03/09/2008	1,990.70
FEB-2008	426501	OTHER	Labor Cost USD 24-FEB-08	Pay Period End Date 02/10/2008	2,307.84
FEB-2008	426501	OTHER	Sales Invoices USD 22-FEB-08	Revenue account for invoice 5027813	(5,659.39)
FEB-2008	426501	OTHER	Sales Invoices USD 22-FEB-08	Revenue account for invoice 5027833	(10,605.10)
FEB-2008	426501	OTHER	Sales Invoices USD 27-FEB-08	Revenue account for invoice 5027873	(12,271.66)
FEB-2008	426501	AMERICAN EXPRESS CORP	CHERYL JOHNSON 12/27/2007	EMPLOYEE EXPENSE REPORT DATED 31-JAN-08	849.15
FEB-2008	426501	AMERICAN EXPRESS CORP	CHERYL JOHNSON 12/27/2007	EMPLOYEE EXPENSE REPORT DATED 31-JAN-08	1,483.85
FEB-2008	426501	AMERICAN EXPRESS CORP	STEVEN TURNER 01/28/2008	EMPLOYEE EXPENSE REPORT DATED 04-FEB-08	931.05
FEB-2008	426501	CENTER FOR ENERGY & ECONOMIC DEVELOPMENT	082331	CEED DUES 2008-LGE,KU & WKE	39,228.02
FEB-2008	426501	JPMORGAN CHASE BANK	18-FEB-2008 14:26 SERV	* AUTO EUROPE US #182893	768.36
FEB-2008	426501	JPMORGAN CHASE BANK	18-FEB-2008 14:26 SERV	* NATIONAL ENVELOPE #300 #11893	610.56
FEB-2008	426501	JPMORGAN CHASE BANK	18-FEB-2008 14:26 SERV	* SPORTS EMPIRE INC #743999	3,590.00
FEB-2008	426501	JPMORGAN CHASE BANK	26-FEB-2008 15:09 SERV	* DEPT OF PARKS C.O. #743999	5,280.00
FEB-2008	426501	JPMORGAN CHASE BANK	26-FEB-2008 15:09 SERV	* DOUBLE DOG DARE #743999	5,569.83
FEB-2008	426501	JPMORGAN CHASE BANK	26-FEB-2008 15:09 SERV	* FREE ENTERPRISE SYSTEM #743999	714.00
FEB-2008	426501	JPMORGAN CHASE BANK	26-FEB-2008 15:09 SERV	* KINGSLEY MEAT & SEAFOO #111786	1,190.40
FEB-2008	426501	NEI GLOBAL RELOCATION COMPANY	139628	Relocation fees for Troy Bess	2,418.13
FEB-2008	426501	NEI GLOBAL RELOCATION COMPANY	139629	Relocation fees for Robbie Trimble	3,134.31
MAR-2008	426501	OTHER	Burden LUTL=87 MAR-2008 Burden Cost USD 31-MAR-08	Burden LUTL=87 MAR-2008	557.62
MAR-2008	426501	OTHER	Burden LUTL=87 MAR-2008 Burden Cost USD 31-MAR-08	Burden LUTL=87 MAR-2008	681.77
MAR-2008	426501	OTHER	J065-0100-0308 Adjustment USD 01-MAR-08	BENNET INT	1,925.93
MAR-2008	426501	OTHER	J118-0100-0308 Adjustment USD 01-MAR-08	Correcting charges transferred to operating	5,651.69
MAR-2008	426501	OTHER	J118-0100-0308 Adjustment USD 01-MAR-08	Transfer charges not billable to operating	(13,598.75)
MAR-2008	426501	OTHER	J161-0100-0308 Adjustment USD 01-MAR-08	Record A/R Adj's	5,503.54
MAR-2008	426591	OTHER	J170-0100-0308 Adjustment USD 01-MAR-08	26-FEB-2008 15:09 SERV * CHURCHILL DOWNS ADMISS #991924	510.72
MAR-2008	426501	OTHER	J170-0100-0308 Adjustment USD 01-MAR-08	00108 Messages for call center reps	600.00
MAR-2008	426501	OTHER	J170-0100-0308 Adjustment USD 01-MAR-08	29-JAN-2008 14:45 LUTL * DOUBLE DOG DARE #016928	1,104.09

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MAR-2008	426501	OTHER	J170-0100-0308 Adjustment USD 01-MAR-08	29-JAN-2008 14:45 LUTL * DOUBLE DOG DARE #016928	1,104.10
MAR-2008	426501	OTHER	J177-0100-0308 Other USD 01-MAR-08	* FIFTH QUARTER STEAKHOU #579692	1,286.50
MAR-2008	426501	OTHER	Labor Cost USD 27-MAR-08	Pay Period End Date 04/06/2008	709.44
MAR-2008	426501	OTHER	Labor Cost USD 30-MAR-08	Pay Period End Date 03/23/2008	503.47
MAR-2008	426501	OTHER	Labor Cost USD 30-MAR-08	Pay Period End Date 03/23/2008	576.42
MAR-2008	426501	OTHER	Labor Cost USD 30-MAR-08	Pay Period End Date 03/23/2008	653.77
MAR-2008	426501	OTHER	Labor Cost USD 30-MAR-08	Pay Period End Date 03/09/2008	796.28
MAR-2008	426591	OTHER	Labor Cost USD 30-MAR-08	Pay Period End Date 03/09/2008	832.39
MAR-2008	426501	OTHER	Labor Cost USD 30-MAR-08	Pay Period End Date 03/23/2008	945.92
MAR-2008	426501	OTHER	Labor Cost USD 30-MAR-08	Pay Period End Date 03/23/2008	1,186.11
MAR-2008	426501	OTHER	Labor Cost USD 30-MAR-08	Pay Period End Date 03/09/2008	1,194.42
MAR-2008	426501	OTHER	Labor Cost USD 30-MAR-08	Pay Period End Date 03/09/2008	1,404.10
MAR-2008	426501	OTHER	Labor Cost USD 30-MAR-08	Pay Period End Date 03/23/2008	1,530.70
MAR-2008	426501	OTHER	Labor Cost USD 30-MAR-08	Pay Period End Date 03/23/2008	1,789.40
MAR-2008	426501	OTHER	Labor Cost USD 30-MAR-08	Pay Period End Date 03/23/2008	1,832.72
MAR-2008	426501	OTHER	Labor Cost USD 30-MAR-08	Pay Period End Date 04/06/2008	2,388.84
MAR-2008	426501	OTHER	Labor Cost USD 30-MAR-08	Pay Period End Date 03/23/2008	2,388.84
MAR-2008	426501	OTHER	Labor Cost USD 30-MAR-08	Pay Period End Date 04/06/2008	2,524.37
MAR-2008	426501	OTHER	Labor Cost USD 30-MAR-08	Pay Period End Date 04/06/2008	3,013.21
MAR-2008	426501	OTHER	Miscellaneous Transaction USD 31-MAR-08	LUTL 003430 - 14099462	852.76
MAR-2008	426501	OTHER	Miscellaneous Transaction USD 31-MAR-08	LUTL 003160 - 14099447	2,568.10
MAR-2008	426501	OTHER	Sales Invoices USD 25-MAR-08	Revenue account for invoice 5029333.	(6,186.39)
MAR-2008	426501	OTHER	Sales Invoices USD 25-MAR-08	Revenue account for invoice 5029353.	(10,488.97)
MAR-2008	426591	OTHER	AMERICAN EXPRESS CORP BUTCH COCKERILL 02/26/2008	EMPLOYEE EXPENSE REPORT DATED 11-MAR-08	7,255.94
MAR-2008	426591	OTHER	AMERICAN EXPRESS CORP DANIEL KREMER 01/28/2008	EMPLOYEE EXPENSE REPORT DATED 13-MAR-08	1,415.18
MAR-2008	426501	OTHER	AMERICAN EXPRESS CORP DEBORA SHELTON 02/26/2008	EMPLOYEE EXPENSE REPORT DATED 06-MAR-08	1,841.67
MAR-2008	426591	OTHER	AMERICAN EXPRESS CORP KYLE BURNS 02/26/2008	EMPLOYEE EXPENSE REPORT DATED 21-MAR-08	650.50
MAR-2008	426501	OTHER	C E POWER SOLUTIONS LLC 102799	invoice No. 102799	5,187.70
MAR-2008	426501	OTHER	C E POWER SOLUTIONS LLC 102861	Labor - Invoice 102861	1,352.93
MAR-2008	426591	OTHER	FROST BROWN TODD LLC 10453926	PROFESSIONAL SERVICES	7,551.25
MAR-2008	426501	OTHER	FROST BROWN TODD LLC 10453929	PROFESSIONAL SERVICES	6,377.00
MAR-2008	426591	OTHER	FROST BROWN TODD LLC 10453930	PROFESSIONAL SERVICES	4,959.08
MAR-2008	426501	OTHER	FROST BROWN TODD LLC 10457627	PROFESSIONAL SERVICES	975.00
MAR-2008	426591	OTHER	FROST BROWN TODD LLC 10457628	PROFESSIONAL SERVICES	5,440.40
MAR-2008	426591	OTHER	FROST BROWN TODD LLC 10457630	PROFESSIONAL SERVICES	10,486.89
MAR-2008	426501	OTHER	JPMORGAN CHASE BANK 17-MAR-2008 13:56 LUTL	* CHOCTAW - KAUL DISTRIB #566663	940.75
MAR-2008	426501	OTHER	JPMORGAN CHASE BANK 17-MAR-2008 13:56 LUTL	* FERN VALLEY BOWLING #310651	1,176.75
MAR-2008	426501	OTHER	JPMORGAN CHASE BANK 17-MAR-2008 13:56 SERV	* A TASTE OF KENTUCKY #743999	1,346.68
MAR-2008	426501	OTHER	JPMORGAN CHASE BANK 17-MAR-2008 13:56 SERV	* ADRENALINE FORCE AMUSE #743999	4,400.00
MAR-2008	426501	OTHER	JPMORGAN CHASE BANK 17-MAR-2008 13:56 SERV	* DOUBLE DOG DARE #743999	3,127.79
MAR-2008	426501	OTHER	JPMORGAN CHASE BANK 17-MAR-2008 13:56 SERV	* DOUBLE DOG DARE #743999	3,469.39
MAR-2008	426501	OTHER	JPMORGAN CHASE BANK 17-MAR-2008 13:56 SERV	* FREE ENTERPRISE SYSTEM #743999	2,909.00
MAR-2008	426501	OTHER	JPMORGAN CHASE BANK 17-MAR-2008 13:56 SERV	* THE UPPER CRUST #111786	3,360.20
MAR-2008	426501	OTHER	JPMORGAN CHASE BANK 17-MAR-2008 13:56 SERV	* VZWRLSS-IVR VN #214551	1,540.07
MAR-2008	426501	OTHER	JPMORGAN CHASE BANK 25-MAR-2008 13:13 SERV	* ADRENALINE FORCE AMUSE #743999	500.00
MAR-2008	426501	OTHER	JPMORGAN CHASE BANK 25-MAR-2008 13:13 SERV	* ADRENALINE FORCE AMUSE #743999	4,000.00
MAR-2008	426501	OTHER	JPMORGAN CHASE BANK 25-MAR-2008 13:13 SERV	* DOUBLE DOG DARE #112244	2,780.51
MAR-2008	426501	OTHER	JPMORGAN CHASE BANK 25-MAR-2008 13:13 SERV	* DOUBLE DOG DARE #742385	591.27
MAR-2008	426501	OTHER	JPMORGAN CHASE BANK 25-MAR-2008 13:13 SERV	* DOUBLE DOG DARE #743999	781.27
MAR-2008	426501	OTHER	NEI GLOBAL RELOCATION COMPANY 141317	Relocation expenses for Richard Conner	1,047.90
MAR-2008	426501	OTHER	SUE WILLS CATERING SUEWILL030608	INVOICE DATED MARCH 10, 2008 - CATERING FOR COAL GEN PROGRAM	641.30
APR-2008	426501	OTHER	Burden LUTL=87 APR-2008 Burden Cost USD 30-APR-08	Burden LUTL=87 APR-2008	551.45
APR-2008	426501	OTHER	Burden LUTL=87 APR-2008 Burden Cost USD 30-APR-08	Burden LUTL=87 APR-2008	584.57
APR-2008	426501	OTHER	Burden LUTL=87 APR-2008 Burden Cost USD 30-APR-08	Burden LUTL=87 APR-2008	636.43
APR-2008	426501	OTHER	Burden LUTL=87 APR-2008 Burden Cost USD 30-APR-08	Burden LUTL=87 APR-2008	(697.65)
APR-2008	426501	OTHER	Burden LUTL=87 APR-2008 Burden Cost USD 30-APR-08	Burden LUTL=87 APR-2008	839.78
APR-2008	426501	OTHER	Burden LUTL=87 APR-2008 Burden Cost USD 30-APR-08	Burden LUTL=87 APR-2008	1,264.63
APR-2008	426591	OTHER	J003-0020-0408 Other USD 01-APR-08 MAY-2008	Legal Accrual - LGE Disl(Telecom)	2,771.30
APR-2008	426501	OTHER	J003-0020-0408 Other USD 01-APR-08 MAY-2008	Legal Accrual - LGE Disl(Telecom)	9,106.93
APR-2008	426501	OTHER	J055-0100-0408 Adjustment USD 01-APR-08	BENNETT INT	1,913.99
APR-2008	426501	OTHER	J118-0100-0408 Adjustment USD 01-APR-08	Transfer charges to bill to IBEW	2,600.82
APR-2008	426501	OTHER	J118-0100-0408 Adjustment USD 01-APR-08	Transfer Operating Charges	(7,939.87)
APR-2008	426501	OTHER	J161-0100-0408 Adjustment USD 01-APR-08	Record A/R Adj's	1,612.24
APR-2008	426501	OTHER	J252-0020-0408 Adjustment USD 01-APR-08	NEI GLOBAL RELOCATION COMPANY\142882	2,682.88
APR-2008	426501	OTHER	J252-0100-0408 Adjustment USD 01-APR-08	JPMORGAN CHASE BANK\28-APR-2008 12:39 LUTL	509.20
APR-2008	426501	OTHER	J322-0100-0408 Adjustment USD 01-APR-08	Transfer charges	914.81
APR-2008	426501	OTHER	J322-0100-0408 Adjustment USD 01-APR-08	Transfer charges	2,549.26



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APR-2008	426501		J322-0100-0408 Adjustment USD 01-APR-08	Transfer charges	6,835.99
APR-2008	426501		J322-0100-0408 Adjustment USD 01-APR-08	Transfer charges	7,172.92
APR-2008	426501		J322-0100-0408 Adjustment USD 01-APR-08	Transfer charges	8,832.03
APR-2008	426591		Labor Cost USD 27-APR-08	Pay Period End Date 04/06/2008	715.76
APR-2008	426501		Labor Cost USD 27-APR-08	Pay Period End Date 05/04/2008	926.73
APR-2008	426501		Labor Cost USD 27-APR-08	Pay Period End Date 04/20/2008	945.92
APR-2008	426501		Labor Cost USD 27-APR-08	Pay Period End Date 04/20/2008	1,041.99
APR-2008	426591		Labor Cost USD 27-APR-08	Pay Period End Date 04/20/2008	1,051.44
APR-2008	426501		Labor Cost USD 27-APR-08	Pay Period End Date 05/04/2008	1,189.79
APR-2008	426591		Labor Cost USD 27-APR-08	Pay Period End Date 04/06/2008	1,401.92
APR-2008	426501		Labor Cost USD 27-APR-08	Pay Period End Date 04/06/2008	1,507.56
APR-2008	426501		Labor Cost USD 27-APR-08	Pay Period End Date 04/20/2008	1,990.70
APR-2008	426501		Miscellaneous Transaction USD 30-APR-08	LUTL 003160 - 14491850	1,012.33
APR-2008	426501		Sales Invoices USD 18-APR-08	Revenue account for invoice 5030313.	(4,477.01)
APR-2008	426501		Sales Invoices USD 25-APR-08	Revenue account for invoice 5030713.	(1,903.44)
APR-2008	426501		Sales Invoices USD 25-APR-08	Revenue account for invoice 5030733.	(2,164.02)
APR-2008	426501	AMERICAN EXPRESS CORP	JOHN EARLY 03/28/2008	EMPLOYEE EXPENSE REPORT DATED 04-APR-08	753.72
APR-2008	426501	AMERICAN EXPRESS CORP	JOHN MALLOY 03/28/2008	EMPLOYEE EXPENSE REPORT DATED 08-APR-08	2,207.10
APR-2008	426591	AMERICAN EXPRESS CORP	MARK SCHMITT 03/28/2008	EMPLOYEE EXPENSE REPORT DATED 09-APR-08	5,219.79
APR-2008	426591	AMERICAN EXPRESS CORP	PAUL THOMPSON 03/28/2008	EMPLOYEE EXPENSE REPORT DATED 14-APR-08	709.94
APR-2008	426501	C E POWER SOLUTIONS LLC	102932	Invoice 102932 - Labor	1,652.02
APR-2008	426501	C E POWER SOLUTIONS LLC	102979	Invoice 102979 - Labor	1,584.04
APR-2008	426501	COMMERCIAL FURNITURE SERVICES	LGE562	Labor	600.00
APR-2008	426501	FROST BROWN TODD LLC	10457629	PROFESSIONAL SERVICES	9,555.00
APR-2008	426501	JPMORGAN CHASE BANK	17-APR-2008 08:59 LUTL	* VICTORIA S CATERING #234433	594.40
APR-2008	426501	JPMORGAN CHASE BANK	17-APR-2008 08:59 SERV	* ADRENALINE FORCE AMUSE #743999	850.00
APR-2008	426501	JPMORGAN CHASE BANK	17-APR-2008 08:59 SERV	* ADRENALINE FORCE AMUSE #743999	4,000.00
APR-2008	426501	JPMORGAN CHASE BANK	17-APR-2008 08:59 SERV	* DOUBLE DOG DARE #742385	2,184.77
APR-2008	426501	JPMORGAN CHASE BANK	17-APR-2008 08:59 SERV	* DOUBLE DOG DARE #743999	4,976.38
APR-2008	426591	JPMORGAN CHASE BANK	17-APR-2008 08:59 SERV	* JEANEEN BARNHART STUDI #100623	1,095.00
APR-2008	426501	JPMORGAN CHASE BANK	17-APR-2008 08:59 SERV	* KY FAIR & EXPOSITION C #743999	516.80
APR-2008	426501	JPMORGAN CHASE BANK	17-APR-2008 08:59 SERV	* WM SUPERCENTER #743999	770.92
APR-2008	426501	NEI GLOBAL RELOCATION COMPANY	139631	Relocation expense for Jonathan Meacham, Electrical Engineer	2,318.49
APR-2008	426591	RISK MANAGEMENT SERVICES CORPORATION	ES6165	CLAIMS REIMBURSEMENTS	652.31
Various	Various	Various	Various	Various - UNDER \$500	522,566.99
		<b>OTHER Total</b>			<u>1,822,033.21</u>
		<b>Grand Total</b>			<u>3,272,149.86</u>