



an e-on company

Mr. Jeff DeRouen  
Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
Frankfort, Kentucky 40601

RECEIVED

MAR 15 2010

PUBLIC SERVICE  
COMMISSION

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

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

March 15, 2010

**RE: *Application of Louisville Gas and Electric Company for an Adjustment  
of Its Electric and Gas Base Rates – Case No. 2009-00549***

Dear Mr. DeRouen:

Please find enclosed and accept for filing the original and ten (10) copies of the Response of Louisville Gas and Electric Company to the Attorney General’s Initial Requests for Information dated March 1, 2010, in the above-referenced matter.

Also enclosed are an original and ten (10) copies of a Petition for Confidential Protection regarding certain information contained in the enclosed responses.

Due to the unavailability of Butch Cockerill to sign his verification page, the Company will file his verification page separately.

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

Sincerely,

Lonnie E. Bellar

cc: Parties of Record



VERIFICATION

STATE OF TEXAS )  
 ) SS:  
COUNTY OF TRAVIS )

The undersigned, **William E. Avera**, being duly sworn, deposes and says he is President of FINCAP, Inc., 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.

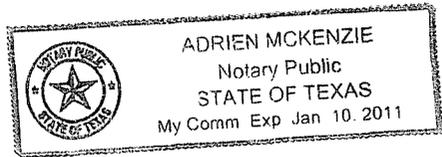
*William E. Avera*  
\_\_\_\_\_  
**William E. Avera**

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 10<sup>th</sup> day of March 2010.

*[Signature]* (SEAL)  
\_\_\_\_\_  
Notary Public

My Commission Expires:

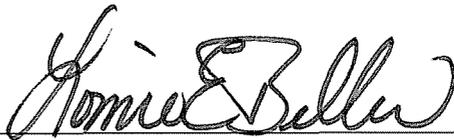
1/10/2011



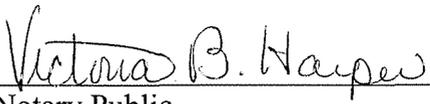
VERIFICATION

COMMONWEALTH OF KENTUCKY )  
 ) SS:  
COUNTY OF JEFFERSON )

The undersigned, **Lonnie E. Bellar**, being duly sworn, deposes and says that he is Vice President, State Regulation and Rates for Louisville Gas and Electric Company and an employee of E.ON U.S. Services, Inc., and 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 12<sup>th</sup> day of March 2010.

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

My Commission Expires:

Sept 20, 2010

VERIFICATION

COMMONWEALTH OF KENTUCKY )  
 ) SS:  
COUNTY OF JEFFERSON )

The undersigned, **Shannon L. Charnas**, being duly sworn, deposes and says that she is Director – Utility Accounting and Reporting for E.ON U.S. Services, Inc., and 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.

*Shannon L. Charnas*  
**Shannon L. Charnas**

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 12<sup>th</sup> day of March 2010.

*Victoria B. Harper* (SEAL)  
Notary Public

My Commission Expires:

Sept 20, 2010

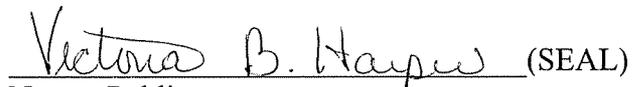
VERIFICATION

COMMONWEALTH OF KENTUCKY )  
 ) SS:  
COUNTY OF JEFFERSON )

The undersigned, **Robert M. Conroy**, being duly sworn, deposes and says that he is Director - Rates for E.ON U.S. Services, Inc., and 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.

  
Robert M. Conroy

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 12<sup>th</sup> day of March 2010.

  
Notary Public (SEAL)

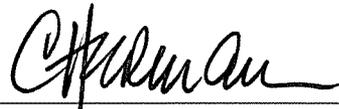
My Commission Expires:

Sept 20, 2010

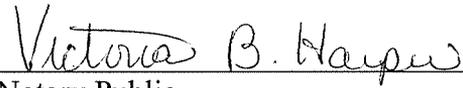
VERIFICATION

COMMONWEALTH OF KENTUCKY )  
 ) SS:  
COUNTY OF JEFFERSON )

The undersigned, **Chris Hermann**, being duly sworn, deposes and says that he is Senior Vice President, Energy Delivery for Louisville Gas and Electric Company and an employee of E.ON U.S. Services, Inc., and 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.

  
\_\_\_\_\_  
Chris Hermann

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 12<sup>th</sup> day of March 2010.

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

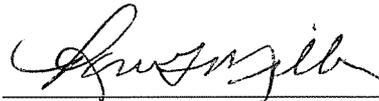
My Commission Expires:

Sept 20, 2010

VERIFICATION

COMMONWEALTH OF KENTUCKY )  
 ) SS:  
COUNTY OF JEFFERSON )

The undersigned, **Ronald L. Miller**, being duly sworn, deposes and says that he is Director – Corporate Tax for E.ON U.S. Services, Inc., and 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.



Ronald L. Miller

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 12<sup>th</sup> day of March 2010.

Victoria B. Harper (SEAL)  
Notary Public

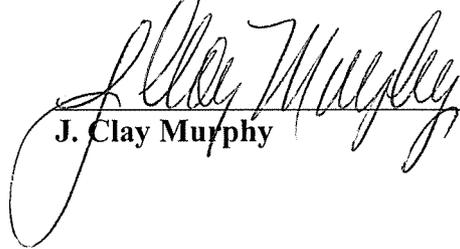
My Commission Expires:

Sept 20, 2010

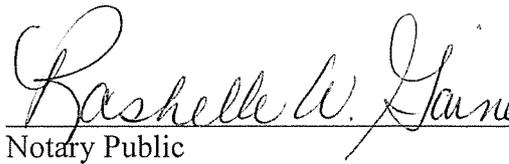
VERIFICATION

COMMONWEALTH OF KENTUCKY )  
 ) SS:  
COUNTY OF JEFFERSON )

The undersigned, **J. Clay Murphy**, being duly sworn, deposes and says that he is Director – Gas Management, Planning, and Supply for Louisville Gas and Electric Company, and 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.

  
\_\_\_\_\_  
**J. Clay Murphy**

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 8<sup>th</sup> day of March 2010.

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

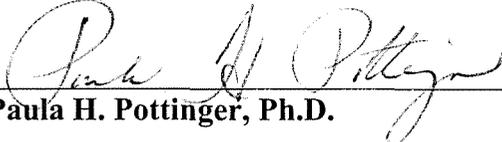
My Commission Expires:

February 28, 2014

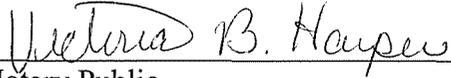
VERIFICATION

COMMONWEALTH OF KENTUCKY )  
 ) SS:  
COUNTY OF JEFFERSON )

The undersigned, **Paula H. Pottinger, Ph.D.**, being duly sworn, deposes and says that she is Senior Vice President, Human Resources for Louisville Gas and Electric Company and an employee of E.ON U.S. Services, Inc., and 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.

  
Paula H. Pottinger, Ph.D.

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 12<sup>th</sup> day of March 2010.

 (SEAL)  
Notary Public

My Commission Expires:

Sept 20, 2010

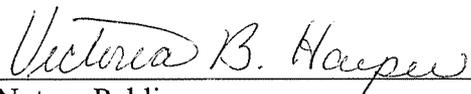
VERIFICATION

COMMONWEALTH OF KENTUCKY )  
 ) SS:  
COUNTY OF JEFFERSON )

The undersigned, **S. Bradford Rives**, being duly sworn, deposes and says that he is Chief Financial Officer for Louisville Gas and Electric Company and an employee of E.ON U.S. Services, Inc., and 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.

  
\_\_\_\_\_  
**S. Bradford Rives**

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 14<sup>th</sup> day of March 2010.

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

My Commission Expires:

Sept 20, 2010

**VERIFICATION**

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

The undersigned, **Valerie L. Scott**, being duly sworn, deposes and says that she is Controller for Louisville Gas and Electric Company and an employee of E.ON U.S. Services, Inc., and 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 12<sup>th</sup> day of March 2010.

Victoria B. Harper (SEAL)  
Notary Public

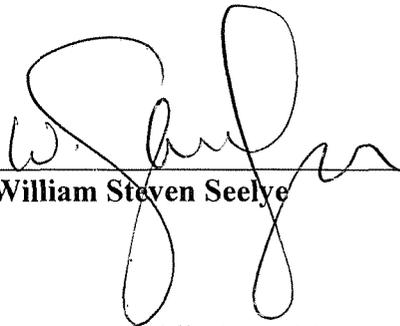
My Commission Expires:

Sept 20, 2010

VERIFICATION

COMMONWEALTH OF KENTUCKY )  
 ) SS:  
COUNTY OF JEFFERSON )

The undersigned, **William Steven Seelye**, being duly sworn, deposes and states that he is a Principal and Senior Analyst with The Prime Group, LLC, and 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 12<sup>th</sup> day of March 2010.

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

My Commission Expires:

Sept 20, 2010

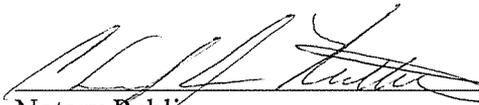
VERIFICATION

COMMONWEALTH OF PENNSYLVANIA )  
 ) SS:  
COUNTY OF CUMBERLAND )

The undersigned, **John J. Spanos**, being duly sworn, deposes and says that he is the Vice President, Valuation and Rate Division for Gannett Fleming, Inc., 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.

  
\_\_\_\_\_  
JOHN J. SPANOS

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 9th day of March 2010.

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

My Commission Expires:  
February 20, 2011

COMMONWEALTH OF PENNSYLVANIA  
Notarial Seal  
Cheryl Ann Rutter, Notary Public  
East Pennsboro Twp., Cumberland County  
My Commission Expires Feb. 20, 2011  
Member, Pennsylvania Association of Notaries



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

**In the Matter of:**

<b>APPLICATION OF LOUISVILLE GAS AND</b>	)	<b>CASE NO.</b>
<b>ELECTRIC COMPANY FOR AN ADJUSTMENT</b>	)	<b>2009-00549</b>
<b>OF ITS ELECTRIC AND GAS BASE RATES</b>	)	

**RESPONSE OF**  
**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**TO THE**  
**ATTORNEY GENERAL'S**  
**INITIAL REQUESTS FOR INFORMATION**  
**DATED MARCH 1, 2010**

**FILED: March 15, 2010**



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 1**

**Responding Witness: Butch Cockerill**

- Q-1. Please provide a list of all policies, procedures, protocol(s) and guidelines used by LG&E that apply to its tariffs pertaining to customers' payment of bills not otherwise filed at the Commission.
- a. Provide the business rules used in development of the Company's "Customer Care" computer program.
- A-1. Please see Attachment 1.
- a. Please see Attachment 2 for an index of the Business Process Design Documents. The Business Process Design documents were generally created during the second and third quarter of 2007. These documents contain the business rules which were used in the development of the "Customer Care" computer program and were in effect at that time. An electronic version of these documents is provided on CD in the folder titled Question No. 1. A petition for the confidential treatment of these documents is being filed simultaneously herewith.

**Credit and Collection Manual Table of Contents**

- I. Policy for Application for Service
- II. Policy for Deceased Customers
- III. Policy for Minor Customer
- IV. Policy for Customer Identification
- V. Policy for New Service Applicants
- VI. Policy for Property Owner Password
- VII. Policy for Identity Theft Claims
- VIII. Policy for Denial of Service
- IX. Policy for Transfer of Service / Account Balance  
(Active to Active Account)
- X. Policy for Transfer of Service / Account Balance  
(Final to Active)
- XI. Policy for Service Deposits
- XII. Policy for Installment Plans
- XIII. Policy for Duplicate Customer Payments
- XIV. Policy for Disconnect / Reconnect
- XV. Policy for Residential Non-Pay Disconnect  
Guidelines for Use During Periods of Extreme Heat or Cold
- XVI. Policy for Certificate of Need
- XVII. Policy for Winterhelp / Wintercare1
- XVIII. Policy for Medical Extensions
- XIX. Policy for Returned Item
- XX. Policy for Medical Alert Program
- XXI. Policy for Denial of Service to Landlords  
Absence of Active Account Issues
- XXII. Policy for Budget Plan
- XXIII. Policy for Automatic Bank Club Program
- XXIV. Policy for Revenue Protection Program
- XXV. Policy for BillMatrix
- XXVI. Policy for Global Express
- XXVII. Policy for Unauthorized Payment Collectors
- XXVIII. Policy for Customer Self Service Website
- XXIX. Policy for Suspense Account Balances

Folder on Menu	Name	Published Date
1000 - Basics of SAP/CRM/IS-U > SAP101 Navigating CCS	<a href="#">SAP 101 Navigating CCS</a>	3/4/10 4:28 PM
1000 - Basics of SAP/CRM/IS-U > SAP101 Navigating CCS	<a href="#">Using Transaction Codes</a>	1/7/09 8:02 PM
1000 - Basics of SAP/CRM/IS-U > SAP101 Navigating CCS	<a href="#">CCS Help</a>	1/7/09 8:00 PM
1000 - Basics of SAP/CRM/IS-U > SAP101 Navigating CCS	<a href="#">Searching for Information</a>	1/7/09 8:02 PM
1000 - Basics of SAP/CRM/IS-U > SAP101 Navigating CCS	<a href="#">Log on to CCS</a>	1/7/09 8:01 PM
1000 - Basics of SAP/CRM/IS-U > SAP101 Navigating CCS	<a href="#">Navigating CCS</a>	1/7/09 8:01 PM
1000 - Basics of SAP/CRM/IS-U > SAP102 Business Partner Master Data Overview	<a href="#">SAP102 Business Partner Overview</a>	2/3/10 11:19 AM
1000 - Basics of SAP/CRM/IS-U > SAP102 Business Partner Master Data Overview	<a href="#">SAP102 Assessment</a>	1/7/09 8:05 PM
1000 - Basics of SAP/CRM/IS-U > SAP102 Business Partner Master Data Overview	<a href="#">Display Contract</a>	1/7/09 8:04 PM
1000 - Basics of SAP/CRM/IS-U > SAP102 Business Partner Master Data Overview	<a href="#">Display Contract Account</a>	1/7/09 8:05 PM
1000 - Basics of SAP/CRM/IS-U > SAP102 Business Partner Master Data Overview	<a href="#">Display A Business Partner</a>	1/7/09 8:03 PM
1000 - Basics of SAP/CRM/IS-U > SAP103 Technical Master Data Overview	<a href="#">SAP103 Technical Master Data Overview</a>	1/27/10 4:53 PM
1000 - Basics of SAP/CRM/IS-U > SAP103 Technical Master Data Overview	<a href="#">Display Technical Master Data</a>	5/18/09 4:09 PM
1000 - Basics of SAP/CRM/IS-U > SAP104 Customer Contacts	<a href="#">SAP 104 Customer Contacts</a>	1/27/10 4:55 PM
1000 - Basics of SAP/CRM/IS-U > SAP104 Customer Contacts	<a href="#">Create Manual Contact</a>	1/13/09 10:11 PM
1000 - Basics of SAP/CRM/IS-U > SAP104 Customer Contacts	<a href="#">Change a customer contact</a>	1/13/09 10:11 PM
1000 - Basics of SAP/CRM/IS-U > SAP104 Customer Contacts	<a href="#">Display a Manual Contact</a>	1/13/09 10:12 PM
1000 - Basics of SAP/CRM/IS-U > SAP105 Complaints and Compliments	<a href="#">SAP 105 Complaints and Compliments</a>	1/11/10 4:58 PM
1000 - Basics of SAP/CRM/IS-U > SAP105 Complaints and Compliments	<a href="#">Handle a Complaint from a Customer</a>	1/13/09 9:57 PM
1000 - Basics of SAP/CRM/IS-U > SAP105 Complaints and Compliments	<a href="#">Handle a compliment from a customer</a>	1/13/09 9:57 PM
1000 - Basics of SAP/CRM/IS-U > SAP106 Introduction to BPEM	<a href="#">SAP 106 Introduction to BPEM</a>	1/11/10 3:28 PM
1000 - Basics of SAP/CRM/IS-U > SAP106 Introduction to BPEM	<a href="#">Change a Case</a>	5/19/09 12:44 PM
1000 - Basics of SAP/CRM/IS-U > SAP106 Introduction to BPEM	<a href="#">Create a Case with a Business Partner and a Contract Account</a>	5/19/09 12:45 PM
1000 - Basics of SAP/CRM/IS-U > SAP106 Introduction to BPEM	<a href="#">BPEM Overview</a>	5/19/09 12:44 PM
1000 - Basics of SAP/CRM/IS-U > SAP106 Introduction to BPEM	<a href="#">Change BPEM Layout</a>	10/16/09 3:15 PM
1000 - Basics of SAP/CRM/IS-U > SAP107 Navigating CCS IS-U	<a href="#">SAP 107 Navigate CCS IS-U</a>	1/27/10 4:55 PM
2000 - Invoicing	<a href="#">Update Installations for Outdoor Lights</a>	3/20/09 5:56 PM
2000 - Invoicing	<a href="#">Switched Meters</a>	3/20/09 5:55 PM
2000 - Invoicing > 2000 Billing Overview	<a href="#">2000 Billing Overview</a>	1/12/10 11:29 AM
2000 - Invoicing > 2010 Scheduled Billing	<a href="#">2010 Scheduled Billing</a>	1/12/10 11:29 AM
2000 - Invoicing > 2020 Process Budget Billing Plan	<a href="#">2020 Budget Billing Plan</a>	3/3/10 2:03 PM
2000 - Invoicing > 2020 Process Budget Billing Plan	<a href="#">Verify Rate Category for Budget Billing - RC LGCMG651</a>	2/3/09 8:51 PM
2000 - Invoicing > 2020 Process Budget Billing Plan	<a href="#">Check A Customer's Eligibility for Budget Billing</a>	2/3/09 8:49 PM
2000 - Invoicing > 2020 Process Budget Billing Plan	<a href="#">Budget Bill Plan Creation Using IS-U</a>	2/3/09 8:48 PM
2000 - Invoicing > 2020 Process Budget Billing Plan	<a href="#">Remove the Budget Billing Payment Plan</a>	2/12/09 1:25 PM
2000 - Invoicing > 2020 Process Budget Billing Plan	<a href="#">Change Budget Billing Plan</a>	3/9/09 11:54 AM
2000 - Invoicing > 2030 Billing Exceptions and Automated Outsourcing	<a href="#">2030 Billing Exceptions and Automated Outsourcing</a>	1/11/10 4:54 PM
2000 - Invoicing > 2030 Billing Exceptions and Automated Outsourcing	<a href="#">Complete Meter Re-read Service Order</a>	2/2/09 9:13 PM
2000 - Invoicing > 2030 Billing Exceptions and Automated Outsourcing	<a href="#">Complete Device Replacement Service Order</a>	2/2/09 9:12 PM
2000 - Invoicing > 2030 Billing Exceptions and Automated Outsourcing	<a href="#">Create Device Replacement Service Order</a>	2/2/09 9:14 PM
2000 - Invoicing > 2030 Billing Exceptions and Automated Outsourcing	<a href="#">Process Outsourced Print Document</a>	2/2/09 9:17 PM
2000 - Invoicing > 2030 Billing Exceptions and Automated Outsourcing	<a href="#">Create BPEM</a>	2/2/09 9:14 PM
2000 - Invoicing > 2030 Billing Exceptions and Automated Outsourcing	<a href="#">Create Service Order</a>	2/2/09 9:16 PM
2000 - Invoicing > 2030 Billing Exceptions and Automated Outsourcing	<a href="#">Process Outsourced Billing Documents</a>	2/2/09 9:16 PM
2000 - Invoicing > 2030 Billing Exceptions and Automated Outsourcing	<a href="#">Create Meter Re-read Service Order</a>	2/2/09 9:15 PM
2000 - Invoicing > 2031 Manual Bill Outsourcing (Pull Bill)	<a href="#">2031 Manual Bill Outsourcing (Pull Bill)</a>	1/11/10 4:54 PM
2000 - Invoicing > 2031 Manual Bill Outsourcing (Pull Bill)	<a href="#">Process Outsourced Invoice</a>	2/2/09 9:19 PM
2000 - Invoicing > 2031 Manual Bill Outsourcing (Pull Bill)	<a href="#">Set Up a Manual Invoice Outsort Reason</a>	2/2/09 9:20 PM
2000 - Invoicing > 2031 Manual Bill Outsourcing (Pull Bill)	<a href="#">Set Up a Manual Bill Outsort Reason</a>	2/2/09 9:19 PM
2000 - Invoicing > 2040 Tariff Structure	<a href="#">2040 Tariff Structure</a>	1/11/10 4:55 PM
2000 - Invoicing > 2040 Tariff Structure	<a href="#">Display the Rate Category</a>	2/2/09 8:56 PM
2000 - Invoicing > 2040 Tariff Structure	<a href="#">Display Discounts and Surcharges</a>	2/2/09 8:55 PM
2000 - Invoicing > 2040 Tariff Structure	<a href="#">Display Prices</a>	2/2/09 8:56 PM
2000 - Invoicing > 2041 Prices, Discounts, and Surcharges	<a href="#">2041 Prices Discounts and Surcharges</a>	1/11/10 4:55 PM
2000 - Invoicing > 2041 Prices, Discounts, and Surcharges	<a href="#">Create and Maintain the Discount and Surcharge Price</a>	2/2/09 8:59 PM
2000 - Invoicing > 2041 Prices, Discounts, and Surcharges	<a href="#">Change the Price at the Installation Fact</a>	2/2/09 8:59 PM
2000 - Invoicing > 2041 Prices, Discounts, and Surcharges	<a href="#">Maintain the Franchise Contract</a>	2/2/09 9:02 PM
2000 - Invoicing > 2041 Prices, Discounts, and Surcharges	<a href="#">Change the Price</a>	2/2/09 8:58 PM
2000 - Invoicing > 2041 Prices, Discounts, and Surcharges	<a href="#">Create a Price Key</a>	2/2/09 9:00 PM
2000 - Invoicing > 2041 Prices, Discounts, and Surcharges	<a href="#">Display Prices</a>	2/2/09 9:01 PM
2000 - Invoicing > 2041 Prices, Discounts, and Surcharges	<a href="#">Mass Price Update</a>	2/2/09 9:03 PM
2000 - Invoicing > 2041 Prices, Discounts, and Surcharges	<a href="#">Run Franchise Contract BDC</a>	2/2/09 9:04 PM
2000 - Invoicing > 2041 Prices, Discounts, and Surcharges	<a href="#">Monthly Factor Update</a>	3/10/09 5:11 PM
2000 - Invoicing > 2042 Taxes	<a href="#">2042 Taxes</a>	1/11/10 4:55 PM
2000 - Invoicing > 2042 Taxes	<a href="#">Change in Taxable Status</a>	2/2/09 9:05 PM
2000 - Invoicing > 2043 Tariff Configuration	<a href="#">2043 Tariff Configuration</a>	1/11/10 3:03 PM
2000 - Invoicing > 2043 Tariff Configuration	<a href="#">Enroll Green Energy to an Account</a>	2/20/09 8:57 AM
2000 - Invoicing > 2044 RTP Base Price Administration	<a href="#">2044 RTP Base Price Administration</a>	1/12/10 11:29 AM
2000 - Invoicing > 2044 RTP Base Price Administration	<a href="#">RTP Base Prices Administration</a>	2/2/09 9:07 PM
2000 - Invoicing > 2050 Individual Reversal and Adjustment	<a href="#">2050 Individual Reversal and Adjustment</a>	1/11/10 4:56 PM
2000 - Invoicing > 2050 Individual Reversal and Adjustment	<a href="#">Enter Meter Read Manually</a>	2/2/09 9:23 PM
2000 - Invoicing > 2050 Individual Reversal and Adjustment	<a href="#">Simulating Billing and Invoicing</a>	2/2/09 9:27 PM
2000 - Invoicing > 2050 Individual Reversal and Adjustment	<a href="#">Perform Adjustment Reversal</a>	2/2/09 9:26 PM
2000 - Invoicing > 2050 Individual Reversal and Adjustment	<a href="#">Bill Reversal</a>	2/2/09 9:22 PM
2000 - Invoicing > 2050 Individual Reversal and Adjustment	<a href="#">Full Reversal</a>	2/2/09 9:24 PM
2000 - Invoicing > 2050 Individual Reversal and Adjustment	<a href="#">Correct Plausible Meter Reading Results</a>	2/2/09 9:23 PM
2000 - Invoicing > 2050 Individual Reversal and Adjustment	<a href="#">Correct Implausible Meter Reading Results</a>	2/2/09 9:22 PM
2000 - Invoicing > 2050 Individual Reversal and Adjustment	<a href="#">Monitor Meter Reading Results</a>	2/2/09 9:25 PM
2000 - Invoicing > 2050 Individual Reversal and Adjustment	<a href="#">SAP GUI Login</a>	3/10/09 9:13 AM
2000 - Invoicing > 2050 Individual Reversal and Adjustment	<a href="#">Correct Implausible MR using ISU</a>	3/10/09 9:44 AM
2000 - Invoicing > 2051 Mass Reversal and Adjustment	<a href="#">2051 Mass Reversal Adjustment</a>	1/11/10 4:56 PM
2000 - Invoicing > 2051 Mass Reversal and Adjustment	<a href="#">Simulate and Perform Mass Billing and Invoicing</a>	2/2/09 9:30 PM
2000 - Invoicing > 2051 Mass Reversal and Adjustment	<a href="#">Display and Perform Billing Reversal</a>	2/2/09 9:28 PM
2000 - Invoicing > 2051 Mass Reversal and Adjustment	<a href="#">Full Mass Reversal</a>	2/2/09 9:29 PM
2000 - Invoicing > 2052 Invoices	<a href="#">2052 Invoices</a>	1/12/10 11:30 AM

Folder on Menu	Name	Published Date
2000 - Invoicing > 2053 Finance As It Relates To Billing	<a href="#">2053 Finance As It Relates To Billing</a>	1/12/10 11:30 AM
2000 - Invoicing > 2060 Co-Generation Billing	<a href="#">2060 Co-Generation Billing</a>	1/12/10 11:30 AM
2000 - Invoicing > 2061 Un-Metered Billing	<a href="#">2061 Un-metered Billing</a>	1/12/10 11:30 AM
2000 - Invoicing > 2062 Un-scheduled Billing	<a href="#">2062 Un-scheduled Billing</a>	1/11/10 4:57 PM
2000 - Invoicing > 2062 Un-scheduled Billing	<a href="#">Enter an Interim Meter Reading</a>	1/7/09 9:39 PM
2000 - Invoicing > 2062 Un-scheduled Billing	<a href="#">Perform Un-scheduled Billing</a>	3/11/09 11:59 AM
2000 - Invoicing > 2070 Collective Invoices	<a href="#">2070 Collective Invoices</a>	1/11/10 4:57 PM
2000 - Invoicing > 2070 Collective Invoices	<a href="#">Allocate a Child Account to a Master Account</a>	2/2/09 9:08 PM
2000 - Invoicing > 2070 Collective Invoices	<a href="#">Create a Master Contract Account for Collective Invoicing</a>	2/2/09 9:09 PM
2000 - Invoicing > 2070 Collective Invoices	<a href="#">Locate Parent for a Collective Child Account</a>	6/23/09 7:13 PM
2000 - Invoicing > 2070 Collective Invoices	<a href="#">Collective Name Search</a>	6/23/09 6:24 PM
2000 - Invoicing > 2080 Bill Inserts and Messages	<a href="#">2080 Bill Inserts and Messages</a>	1/11/10 4:57 PM
2000 - Invoicing > 2080 Bill Inserts and Messages	<a href="#">Display the Print Document</a>	2/2/09 9:33 PM
2000 - Invoicing > 2080 Bill Inserts and Messages	<a href="#">Bill Message Maintenance-Header File</a>	2/2/09 9:32 PM
2000 - Invoicing > 2080 Bill Inserts and Messages	<a href="#">Bill Message Corrections-Formatted Messages</a>	2/2/09 9:31 PM
2000 - Invoicing > 2080 Bill Inserts and Messages	<a href="#">Bill Message Maintenance-Control File</a>	2/2/09 9:32 PM
3000 - Customer Self-Service	<a href="#">CSS Agency Portal</a>	9/9/09 12:05 PM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">3000 Customer Self-Service Overview</a>	1/11/10 4:59 PM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">CSS Registration</a>	12/23/09 2:44 PM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">CSS Moves</a>	12/23/09 1:54 PM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">CSS Manage Customer Emails</a>	3/10/09 10:26 AM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">CSS Web Mimic</a>	3/10/09 10:30 AM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">CSS Registered User Log In</a>	3/10/09 10:30 AM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">CSS Programs</a>	3/10/09 10:29 AM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">CSS Profile Management</a>	3/10/09 10:28 AM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">CSS Outages &amp; Service Requests</a>	3/10/09 10:28 AM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">CSS Meter Reading Entry</a>	3/10/09 10:26 AM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">CSS eBill</a>	3/10/09 10:26 AM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">CSS Billing</a>	3/10/09 10:25 AM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">CSS Account Overview</a>	3/10/09 10:25 AM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">Parked Document for MOVE Requests from CSS</a>	9/3/09 2:58 PM
3000 - Customer Self-Service > 3010 CSS for Landlords	<a href="#">CSS for Landlords PPT</a>	1/12/10 9:52 AM
3000 - Customer Self-Service > 3010 CSS for Landlords	<a href="#">Setup Landlord Agreement in CSS</a>	12/28/09 10:28 AM
3000 - Customer Self-Service > 3010 CSS for Landlords	<a href="#">3010 CSS for Landlords</a>	12/23/09 4:16 PM
3000 - Customer Self-Service > 3010 CSS for Landlords	<a href="#">Manage Landlord Agreements in CSS</a>	12/23/09 3:58 PM
4000 - Energy Data Management > 4000 Energy Data Management (EDM) Overview	<a href="#">4000 EDM Overview</a>	1/12/10 11:30 AM
4000 - Energy Data Management > 4010 Energy Data Management (EDM) Profile Management	<a href="#">4010 EDM Profile Management</a>	1/12/10 11:31 AM
4000 - Energy Data Management > 4010 Energy Data Management (EDM) Profile Management	<a href="#">Profile Allocation Display</a>	1/7/09 8:54 PM
4000 - Energy Data Management > 4010 Energy Data Management (EDM) Profile Management	<a href="#">Profile Allocation</a>	1/7/09 8:54 PM
4000 - Energy Data Management > 4010 Energy Data Management (EDM) Profile Management	<a href="#">Price Profile Creation</a>	1/7/09 8:53 PM
4000 - Energy Data Management > 4010 Energy Data Management (EDM) Profile Management	<a href="#">Profile Creation</a>	1/7/09 8:56 PM
4000 - Energy Data Management > 4011 EDM Real Time Pricing and Time of Use Billing	<a href="#">4011 EDM RTP and TOU</a>	1/12/10 11:31 AM
4000 - Energy Data Management > 4011 EDM Real Time Pricing and Time of Use Billing	<a href="#">Verify Time of Use Customer</a>	1/30/09 10:19 AM
4000 - Energy Data Management > 4011 EDM Real Time Pricing and Time of Use Billing	<a href="#">Upload Historical CBL Data</a>	1/30/09 10:19 AM
4000 - Energy Data Management > 4011 EDM Real Time Pricing and Time of Use Billing	<a href="#">Maintain Rate</a>	1/30/09 10:18 AM
4000 - Energy Data Management > 4011 EDM Real Time Pricing and Time of Use Billing	<a href="#">Activate RTP</a>	1/30/09 10:18 AM
4000 - Energy Data Management > 4012 EDM RTP Base Price Profiles	<a href="#">4012 EDM RTP Base Price Profiles</a>	1/12/10 11:32 AM
4000 - Energy Data Management > 4012 EDM RTP Base Price Profiles	<a href="#">RTP Base Prices Maintenance</a>	1/30/09 10:21 AM
5000 - Customer Service	<a href="#">Deceased Customer Process</a>	1/25/10 4:26 PM
5000 - Customer Service	<a href="#">Account History Overview</a>	2/27/09 9:25 AM
5000 - Customer Service	<a href="#">Premise History</a>	2/27/09 9:26 AM
5000 - Customer Service > 5000 Customer Service Overview	<a href="#">5000 Customer Service Overview</a>	1/11/10 3:28 PM
5000 - Customer Service > 5010 Bill Inquiry	<a href="#">5010 Bill Inquiry</a>	1/11/10 3:28 PM
5000 - Customer Service > 5010 Bill Inquiry	<a href="#">Bill Inquiry - Reprint Invoice</a>	1/13/09 9:59 PM
5000 - Customer Service > 5011 Customer Credit Inquiry	<a href="#">5011 Customer Credit Inquiry</a>	1/11/10 3:40 PM
5000 - Customer Service > 5011 Customer Credit Inquiry	<a href="#">Current Account Balance</a>	1/13/09 10:00 PM
5000 - Customer Service > 5011 Customer Credit Inquiry	<a href="#">Delinquent Account Balance</a>	1/13/09 10:00 PM
5000 - Customer Service > 5011 Customer Credit Inquiry	<a href="#">Past Due Account Balance</a>	1/13/09 10:01 PM
5000 - Customer Service > 5012 Customer Escalations	<a href="#">5012 Escalated Customer Contacts</a>	1/11/10 4:59 PM
5000 - Customer Service > 5012 Customer Escalations	<a href="#">Customer Escalation</a>	7/14/09 2:48 PM
5000 - Customer Service > 5013 General Retrieval and Inquiry	<a href="#">5013 General Retrieval and Inquiry</a>	2/3/10 12:16 PM
5000 - Customer Service > 5013 General Retrieval and Inquiry	<a href="#">Premise Search</a>	1/27/10 4:40 PM
5000 - Customer Service > 5013 General Retrieval and Inquiry	<a href="#">General Inquiry DEMO</a>	1/27/10 3:58 PM
5000 - Customer Service > 5013 General Retrieval and Inquiry	<a href="#">SSN or Tax ID Search</a>	1/13/10 3:33 PM
5000 - Customer Service > 5013 General Retrieval and Inquiry	<a href="#">Search by Names</a>	1/13/10 3:33 PM
5000 - Customer Service > 5013 General Retrieval and Inquiry	<a href="#">CA and Legacy Search</a>	1/13/10 3:32 PM
5000 - Customer Service > 5013 General Retrieval and Inquiry	<a href="#">General Retrieval</a>	5/13/09 10:42 AM
5000 - Customer Service > 5014 High Bill Inquiry	<a href="#">5014 High Bill Inquiry</a>	1/27/10 3:57 PM
5000 - Customer Service > 5014 High Bill Inquiry	<a href="#">High Bill Inquiry</a>	1/26/09 10:21 AM
5000 - Customer Service > 5015 Ad Hoc Customer Correspondence	<a href="#">Ad Hoc Customer Correspondence</a>	5/18/09 3:38 PM
5000 - Customer Service > 5015 Ad Hoc Customer Correspondence	<a href="#">5015 Ad Hoc Customer Correspondence</a>	1/11/10 3:41 PM
5000 - Customer Service > 5020 EE Programs Maintenance	<a href="#">EE Program De-Enrollment</a>	5/18/09 4:51 PM
5000 - Customer Service > 5020 EE Programs Maintenance	<a href="#">EE Program Enrollment</a>	5/18/09 4:51 PM
5000 - Customer Service > 5020 EE Programs Maintenance	<a href="#">5020 EE Programs Maintenance</a>	1/12/10 11:32 AM
5000 - Customer Service > 5021 Lead Opportunity Management	<a href="#">5021 Lead Opportunity Management</a>	1/12/10 11:32 AM
5000 - Customer Service > 5021 Lead Opportunity Management	<a href="#">Create Hot Topics</a>	2/16/09 8:40 AM
5000 - Customer Service > 5021 Lead Opportunity Management	<a href="#">Create Prospect BP</a>	2/16/09 8:41 AM
5000 - Customer Service > 5021 Lead Opportunity Management	<a href="#">Major Accounts Hot Topics Report</a>	2/16/09 8:41 AM
5000 - Customer Service > 5022 Marketing - Campaigns and Segmentation	<a href="#">5022 Marketing - Campaigns and Segmentation</a>	1/13/10 10:21 AM
5000 - Customer Service > 5022 Marketing - Campaigns and Segmentation	<a href="#">Preparing Campaign</a>	3/23/09 8:40 AM

Folder on Menu	Name	Published Date
5000 - Customer Service > 5022 Marketing - Campaigns and Segmentation	<a href="#">Create Email Template</a>	3/23/09 8:39 AM
5000 - Customer Service > 5023 Customer Satisfaction Survey	<a href="#">5023 Customer Satisfaction Survey</a>	1/12/10 11:32 AM
5000 - Customer Service > 5023 Customer Satisfaction Survey	<a href="#">Do Not Campaign/Survey</a>	1/7/09 8:22 PM
5000 - Customer Service > 5030 Move In	<a href="#">5030 Move In</a>	2/3/10 3:49 PM
5000 - Customer Service > 5030 Move In	<a href="#">Backdated MI w/Last RR</a>	12/4/09 2:26 PM
5000 - Customer Service > 5030 Move In	<a href="#">Reverse Move-In</a>	2/3/10 10:31 AM
5000 - Customer Service > 5030 Move In	<a href="#">QRG Back-Dated Move Ins Before April 1 2009</a>	2/2/10 1:27 PM
5000 - Customer Service > 5030 Move In	<a href="#">Backdated MI Correction Order</a>	1/27/10 11:54 AM
5000 - Customer Service > 5030 Move In	<a href="#">Backdated Move In Using Estimated Read</a>	1/11/10 9:31 AM
5000 - Customer Service > 5030 Move In	<a href="#">Change Move-In</a>	2/17/09 7:02 AM
5000 - Customer Service > 5030 Move In	<a href="#">MI Diversion/Unknown</a>	2/17/09 7:04 AM
5000 - Customer Service > 5030 Move In	<a href="#">MI New Construction</a>	2/17/09 7:05 AM
5000 - Customer Service > 5030 Move In	<a href="#">Dsply MI</a>	2/17/09 7:03 AM
5000 - Customer Service > 5030 Move In	<a href="#">Create Move In</a>	11/11/09 11:28 AM
5000 - Customer Service > 5031 Move Out	<a href="#">5031 Move-Out</a>	2/3/10 9:15 AM
5000 - Customer Service > 5031 Move Out	<a href="#">Reverse Move-Out</a>	5/19/09 9:25 AM
5000 - Customer Service > 5031 Move Out	<a href="#">Change Move-Out</a>	5/19/09 9:24 AM
5000 - Customer Service > 5031 Move Out	<a href="#">Create Move-Out</a>	5/19/09 9:25 AM
5000 - Customer Service > 5032 Move Out-Move In	<a href="#">5032 Move Out In</a>	1/11/10 2:40 PM
5000 - Customer Service > 5032 Move Out-Move In	<a href="#">Create Move Out-In</a>	7/27/09 3:09 PM
5000 - Customer Service > 5050 Business Partner	<a href="#">5050 Business Partner</a>	3/4/10 5:19 PM
5000 - Customer Service > 5050 Business Partner	<a href="#">Create a Business Partner for a Person</a>	1/27/10 11:56 AM
5000 - Customer Service > 5050 Business Partner	<a href="#">Display a Business Partner</a>	1/27/10 11:55 AM
5000 - Customer Service > 5050 Business Partner	<a href="#">Create Business Partner for an Organization</a>	1/22/09 6:49 PM
5000 - Customer Service > 5050 Business Partner	<a href="#">Change a Business Partner</a>	5/18/09 3:42 PM
5000 - Customer Service > 5050 Business Partner	<a href="#">Roommate Relationship</a>	5/18/09 3:45 PM
5000 - Customer Service > 5050 Business Partner	<a href="#">Track Tax Certificate Simulation</a>	10/6/09 12:58 PM
5000 - Customer Service > 5050 Business Partner	<a href="#">Tracking Tax Exemptions</a>	10/6/09 12:57 PM
5000 - Customer Service > 5051 Contract Accounts	<a href="#">5051 Contract Account</a>	2/5/10 12:53 PM
5000 - Customer Service > 5051 Contract Accounts	<a href="#">ABC Remove Bank Details from CA</a>	5/18/09 4:14 PM
5000 - Customer Service > 5051 Contract Accounts	<a href="#">Display Contract Account</a>	5/18/09 4:16 PM
5000 - Customer Service > 5051 Contract Accounts	<a href="#">Change Contract Account</a>	5/18/09 4:15 PM
5000 - Customer Service > 5060 Returned Bills and Returned Mail	<a href="#">5060 Returned Bills and Mail</a>	1/12/10 11:32 AM
5000 - Customer Service > 5060 Returned Bills and Returned Mail	<a href="#">Refund Check</a>	1/7/09 8:38 PM
5000 - Customer Service > 5060 Returned Bills and Returned Mail	<a href="#">Returned Bills and Mail</a>	1/7/09 8:39 PM
5000 - Customer Service > 5080 Front Office	<a href="#">5080 Front Office</a>	1/14/10 12:27 PM
5000 - Customer Service > 5080 Front Office	<a href="#">Cancel Service Order</a>	1/26/09 10:13 AM
5000 - Customer Service > 5080 Front Office	<a href="#">Fraud</a>	1/26/09 10:14 AM
5000 - Customer Service > 5080 Front Office	<a href="#">Maintenance Services Request</a>	1/26/09 10:15 AM
5000 - Customer Service > 5080 Front Office	<a href="#">Device Premise Check Request</a>	1/26/09 10:14 AM
5000 - Customer Service > 5080 Front Office	<a href="#">Reconnection for Non-Payment</a>	1/26/09 10:16 AM
5000 - Customer Service > 5080 Front Office	<a href="#">Temp Disconnect or Reconnect Request</a>	7/2/09 9:07 AM
5000 - Customer Service > 5080 Front Office	<a href="#">Outdoor Light Removal</a>	9/24/09 10:21 AM
5000 - Customer Service > 5090 Owner Allocation Overview	<a href="#">5090 Owner Allocation Overview</a>	1/27/10 3:57 PM
5000 - Customer Service > 5090 Owner Allocation Overview	<a href="#">Owner Allocation BPEM Business Office</a>	2/24/09 4:00 PM
5000 - Customer Service > 5090 Owner Allocation Overview	<a href="#">Owner Allocation BPEM</a>	2/24/09 3:59 PM
5000 - Customer Service > 5091 Owner Allocation Detail	<a href="#">5091 Owner Allocation Detail</a>	1/14/10 10:40 AM
5000 - Customer Service > 5091 Owner Allocation Detail	<a href="#">Deactivate Owner Allocation</a>	2/10/09 6:18 PM
5000 - Customer Service > 5091 Owner Allocation Detail	<a href="#">Display Owner Allocation</a>	2/10/09 6:17 PM
5000 - Customer Service > 5091 Owner Allocation Detail	<a href="#">Change Owner Allocation</a>	2/10/09 6:13 PM
5000 - Customer Service > 5091 Owner Allocation Detail	<a href="#">Create Owner Allocation</a>	2/10/09 6:15 PM
5000 - Customer Service > 5091 Owner Allocation Detail	<a href="#">Change Owner Allocation Account Details</a>	2/10/09 6:16 PM
5000 - Customer Service > 5091 Owner Allocation Detail	<a href="#">Owner Allocation Renewal</a>	5/15/09 4:05 PM
6000 - Service Orders	<a href="#">6010 Service Orders and Mobile</a>	2/2/10 1:19 PM
6000 - Service Orders > 6000 Service Order Overview	<a href="#">6000 Service Orders Overview</a>	1/21/10 3:01 PM
6000 - Service Orders > 6000 Service Order Overview	<a href="#">Service Order Statuses</a>	12/11/09 11:34 AM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">6020 Meter Service Orders</a>	2/16/10 2:05 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Cancel Service Order</a>	2/3/09 10:05 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Complete Install Meter Order</a>	2/16/10 2:05 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Complete Remove Overhead Service and Meter Order</a>	2/16/10 2:07 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Complete Office Requested Read Order</a>	2/16/10 2:07 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Complete Meter Test Order</a>	2/16/10 2:06 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Complete Meter Read Move In Out Order</a>	2/16/10 2:08 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Complete Install Temp Meter and Service Order</a>	2/16/10 2:06 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Stopped Meter Service Order</a>	1/27/10 11:36 AM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">EL37 Reverse Reads</a>	1/27/10 4:53 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">EG31 Meter Install</a>	1/27/10 4:52 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">EG32 Meter Remove</a>	1/27/10 4:53 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">EG30 Meter Exchange</a>	1/27/10 4:52 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Move In with Existing Contract Account</a>	2/3/09 10:15 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Change Service Order</a>	2/3/09 10:05 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Reconnection Order</a>	2/3/09 10:16 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Disconnection Order</a>	2/3/09 10:13 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Create Service Order</a>	2/3/09 10:11 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Disconnection Doc Reversal</a>	3/12/09 1:23 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">6030 Regional Structure and Technical Master Data</a>	2/17/10 2:16 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Create Technical Master Data</a>	2/17/10 2:17 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Change Device Location</a>	2/3/09 10:18 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Create Device Location</a>	2/3/09 10:21 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Change Installation</a>	2/3/09 10:19 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Create Installation</a>	2/3/09 10:22 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Change Premise</a>	2/3/09 10:19 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Change Connection Object</a>	2/3/09 10:18 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Create Street</a>	2/3/09 10:23 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Display Street</a>	2/3/09 10:26 PM

Folder on Menu	Name	Published Date
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Change Street</a>	2/3/09 10:20 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Display City</a>	2/3/09 10:25 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Change City</a>	2/3/09 10:17 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Display Postal Code</a>	2/3/09 10:26 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Change Postal Code</a>	2/3/09 10:19 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Create City</a>	2/3/09 10:20 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Create Postal Code</a>	2/3/09 10:22 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Display Technical Master Data</a>	2/3/09 10:27 PM
7000 - Meter Reading > 7000 Meter Reading Overview	<a href="#">7000 Meter Reading Overview</a>	1/11/10 3:42 PM
7000 - Meter Reading > 7010 System Calendar	<a href="#">7010 System Calendar</a>	1/12/10 11:34 AM
7000 - Meter Reading > 7010 System Calendar	<a href="#">7010 System Calendar - Assessment</a>	2/3/09 9:26 PM
7000 - Meter Reading > 7010 System Calendar	<a href="#">Extend System Calendar</a>	2/3/09 9:27 PM
7000 - Meter Reading > 7010 System Calendar	<a href="#">Update the System Calendar</a>	2/3/09 9:27 PM
7000 - Meter Reading > 7010 System Calendar	<a href="#">Display System Calendar</a>	2/3/09 9:26 PM
7000 - Meter Reading > 7011 Meter Reading Units and Scheduling	<a href="#">7011 Meter Reading Units and Scheduling</a>	1/11/10 11:44 AM
7000 - Meter Reading > 7011 Meter Reading Units and Scheduling	<a href="#">Change an MRU</a>	2/3/09 10:00 PM
7000 - Meter Reading > 7011 Meter Reading Units and Scheduling	<a href="#">Display an MRU</a>	2/3/09 10:02 PM
7000 - Meter Reading > 7011 Meter Reading Units and Scheduling	<a href="#">Create an MRU</a>	2/3/09 10:01 PM
7000 - Meter Reading > 7011 Meter Reading Units and Scheduling	<a href="#">Create-Replace Dynamic Schedule Record</a>	2/3/09 10:02 PM
7000 - Meter Reading > 7011 Meter Reading Units and Scheduling	<a href="#">Display Schedule Record</a>	2/3/09 10:03 PM
7000 - Meter Reading > 7011 Meter Reading Units and Scheduling	<a href="#">Change a Portion</a>	2/3/09 10:01 PM
7000 - Meter Reading > 7011 Meter Reading Units and Scheduling	<a href="#">Display a Portion</a>	2/3/09 10:03 PM
7000 - Meter Reading > 7020 Meter Reading Order	<a href="#">7020 Meter Reading Order</a>	1/11/10 4:57 PM
7000 - Meter Reading > 7020 Meter Reading Order	<a href="#">View a Meter Reading Order</a>	2/3/09 9:29 PM
7000 - Meter Reading > 7020 Meter Reading Order	<a href="#">Create Meter Reading Order</a>	2/3/09 9:29 PM
7000 - Meter Reading > 7040 Meter Reading Front Office	<a href="#">7040 Meter Reading Front Office</a>	2/8/10 5:41 PM
7000 - Meter Reading > 7040 Meter Reading Front Office	<a href="#">View Meter Reading Results (using Premise History)</a>	1/25/10 3:45 PM
7000 - Meter Reading > 7040 Meter Reading Front Office	<a href="#">View Meter Reading Results (using Account View)</a>	1/25/10 3:44 PM
7000 - Meter Reading > 7040 Meter Reading Front Office	<a href="#">Monitor Meter Reading Results</a>	2/3/09 9:30 PM
7000 - Meter Reading > 7040 Meter Reading Front Office	<a href="#">Execute Single Entry</a>	2/3/09 9:30 PM
7000 - Meter Reading > 7041 Meter Reading Back Office	<a href="#">7041 Meter Reading Back Office</a>	1/11/10 4:58 PM
7000 - Meter Reading > 7041 Meter Reading Back Office	<a href="#">Reverse Meter Reading</a>	2/3/09 9:33 PM
7000 - Meter Reading > 7041 Meter Reading Back Office	<a href="#">Monitor Meter Reading Results</a>	2/3/09 9:33 PM
7000 - Meter Reading > 7041 Meter Reading Back Office	<a href="#">Correct Implausible Meter Reading Results</a>	2/3/09 9:31 PM
7000 - Meter Reading > 7041 Meter Reading Back Office	<a href="#">Correct Plausible Meter Reading Results</a>	2/3/09 9:32 PM
7000 - Meter Reading > 7041 Meter Reading Back Office	<a href="#">Create MRO and Execute Single Entry</a>	2/3/09 9:32 PM
7000 - Meter Reading > 7050 Meter Reading Estimation	<a href="#">7050 Meter Reading Estimation</a>	1/11/10 11:45 AM
7000 - Meter Reading > 7050 Meter Reading Estimation	<a href="#">Execute Single Entry</a>	2/3/09 9:34 PM
7000 - Meter Reading > 7050 Meter Reading Estimation	<a href="#">Estimate Meter Reading Results</a>	2/3/09 9:34 PM
7000 - Meter Reading > 7060 Access Keys	<a href="#">7060 Access Keys</a>	1/11/10 11:45 AM
7000 - Meter Reading > 7060 Access Keys	<a href="#">Custom Report for Field Services</a>	2/3/09 9:36 PM
7000 - Meter Reading > 7060 Access Keys	<a href="#">Create, Change, Delete Access Key Information</a>	2/3/09 9:35 PM
7000 - Meter Reading > 7060 Access Keys	<a href="#">Display Access Key Information</a>	2/3/09 9:36 PM
7000 - Meter Reading > 7061 Access Keys Display	<a href="#">7061 Access Keys Display</a>	1/11/10 2:40 PM
7000 - Meter Reading > 7061 Access Keys Display	<a href="#">Display Access Key Information</a>	5/19/09 12:40 PM
7000 - Meter Reading > 7080 Register Group	<a href="#">7080 Register Group</a>	1/11/10 2:40 PM
7000 - Meter Reading > 7080 Register Group	<a href="#">Create Register Group</a>	2/3/09 9:39 PM
7000 - Meter Reading > 7080 Register Group	<a href="#">Change Register Group for One Device</a>	2/3/09 9:38 PM
7000 - Meter Reading > 7080 Register Group	<a href="#">Change Register Group</a>	2/3/09 9:38 PM
7000 - Meter Reading > 7080 Register Group	<a href="#">Display Register Group</a>	2/3/09 9:40 PM
7000 - Meter Reading > 7081 Winding Group	<a href="#">7081 Winding Group</a>	1/11/10 2:41 PM
7000 - Meter Reading > 7081 Winding Group	<a href="#">Change Winding Group One Device</a>	2/3/09 9:41 PM
7000 - Meter Reading > 7081 Winding Group	<a href="#">Change Winding Group</a>	2/3/09 9:41 PM
7000 - Meter Reading > 7081 Winding Group	<a href="#">Create Winding Group</a>	2/3/09 9:42 PM
7000 - Meter Reading > 7081 Winding Group	<a href="#">Display Winding Group</a>	2/3/09 9:42 PM
7000 - Meter Reading > 7082 Materials and Device Category	<a href="#">7082 Materials Device Categories</a>	1/11/10 2:41 PM
7000 - Meter Reading > 7082 Materials and Device Category	<a href="#">Create Materials</a>	2/3/09 9:46 PM
7000 - Meter Reading > 7082 Materials and Device Category	<a href="#">Change Materials</a>	2/3/09 9:44 PM
7000 - Meter Reading > 7082 Materials and Device Category	<a href="#">Create Device Category</a>	2/3/09 9:45 PM
7000 - Meter Reading > 7082 Materials and Device Category	<a href="#">Change Device Category</a>	2/3/09 9:43 PM
7000 - Meter Reading > 7082 Materials and Device Category	<a href="#">Display Device Category</a>	2/3/09 9:46 PM
7000 - Meter Reading > 7082 Materials and Device Category	<a href="#">Display Materials</a>	2/3/09 9:47 PM
7000 - Meter Reading > 7083 Devices	<a href="#">7083 Devices</a>	1/11/10 2:42 PM
7000 - Meter Reading > 7083 Devices	<a href="#">Change Device IQ08</a>	2/3/09 9:49 PM
7000 - Meter Reading > 7083 Devices	<a href="#">Change Device IQ02</a>	2/3/09 9:48 PM
7000 - Meter Reading > 7083 Devices	<a href="#">Display Device IQ09</a>	2/3/09 9:52 PM
7000 - Meter Reading > 7083 Devices	<a href="#">Create a New Device IQ04</a>	2/3/09 9:51 PM
7000 - Meter Reading > 7083 Devices	<a href="#">Create a New Device IQ01</a>	2/3/09 9:50 PM
7000 - Meter Reading > 7083 Devices	<a href="#">Display Device IQ03</a>	2/3/09 9:52 PM
7000 - Meter Reading > 7084 Sampling and Testing	<a href="#">7084 Sampling and Testing</a>	1/11/10 2:42 PM
7000 - Meter Reading > 7084 Sampling and Testing	<a href="#">Upload a Single Test - Transformer</a>	2/3/09 9:59 PM
7000 - Meter Reading > 7084 Sampling and Testing	<a href="#">Upload a Single Test - Electric</a>	2/3/09 9:57 PM
7000 - Meter Reading > 7084 Sampling and Testing	<a href="#">Upload a Single Test - Gas</a>	2/3/09 9:58 PM
7000 - Meter Reading > 7084 Sampling and Testing	<a href="#">Compile a Lot</a>	2/3/09 9:54 PM
7000 - Meter Reading > 7084 Sampling and Testing	<a href="#">Add Devices to the Lot</a>	2/3/09 9:53 PM
7000 - Meter Reading > 7084 Sampling and Testing	<a href="#">Create Orders from Periodic Replacement List</a>	2/3/09 9:55 PM
7000 - Meter Reading > 7084 Sampling and Testing	<a href="#">Create a Sample Lot</a>	2/3/09 9:55 PM
7000 - Meter Reading > 7084 Sampling and Testing	<a href="#">Draw a Sample Lot</a>	2/3/09 9:56 PM
7000 - Meter Reading > 7084 Sampling and Testing	<a href="#">Break Terminate Lot</a>	2/3/09 9:54 PM
8000 - Finance	<a href="#">Request a Reprint and Local Printing of Bills</a>	4/15/09 8:34 AM
8000 - Finance	<a href="#">Reverse a Payment for Benefits Direct Billing</a>	4/15/09 8:35 AM
8000 - Finance > 8000 Finance Overview Front Office	<a href="#">8000 Finance Overview - Front Office</a>	1/12/10 11:26 AM
8000 - Finance > 8000 Finance Overview Front Office	<a href="#">Cash Desk Payment - Cash</a>	1/27/09 10:01 AM
8000 - Finance > 8000 Finance Overview Front Office	<a href="#">Add-Update BP Bank Details and Enroll CA in ABC</a>	2/5/09 11:59 PM

Folder on Menu	Name	Published Date
8000 - Finance > 8000 Finance Overview Front Office	<a href="#">Create Miscellaneous Debit</a>	3/26/09 10:37 AM
8000 - Finance > 8010 ABC Payments	<a href="#">8010 ABC Payments</a>	1/11/10 2:42 PM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">8011 Cash Desk</a>	1/12/10 11:27 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Multiple Check Payments</a>	1/27/09 10:10 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Post Cash Desk Difference</a>	1/27/09 10:12 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Manually direct payments to open items</a>	1/27/09 10:09 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Display Cash Desk Balance</a>	1/27/09 10:09 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Post Withdrawal to make deposit</a>	1/27/09 10:12 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Open Cash Desk</a>	1/27/09 10:10 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Close Reconciliation Key</a>	1/27/09 10:04 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Close Cash Desk</a>	1/27/09 10:03 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Cash Desk Payment - Check</a>	1/27/09 10:02 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Determination of cash desk content</a>	1/27/09 10:08 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Print Duplicate Receipts</a>	1/27/09 10:12 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Select or Change your Cash Desk from list</a>	1/27/09 10:13 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Cash Desk Payment - Cash and Check</a>	1/27/09 10:02 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Cash Desk Payment - HUG</a>	1/27/09 10:03 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Cash Desk - Lot Management</a>	1/27/09 10:00 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Correct WinterHelp Contribution Post Payment</a>	2/4/09 8:54 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Create Cash Desk Reports</a>	2/10/09 6:20 PM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Create WinterCare Contribution</a>	2/10/09 6:19 PM
8000 - Finance > 8012 Transfers	<a href="#">8012 Transfers</a>	1/11/10 3:43 PM
8000 - Finance > 8012 Transfers	<a href="#">Remove Clearing Restrictions</a>	5/19/09 1:02 PM
8000 - Finance > 8012 Transfers	<a href="#">Add Reference Contract Account Number</a>	5/19/09 1:00 PM
8000 - Finance > 8012 Transfers	<a href="#">Display Linked Reference Contract Acct</a>	5/19/09 1:01 PM
8000 - Finance > 8012 Transfers	<a href="#">After 'Transfer to' account</a>	5/19/09 1:01 PM
8000 - Finance > 8012 Transfers	<a href="#">'Transfer from' account details</a>	5/19/09 1:03 PM
8000 - Finance > 8012 Transfers	<a href="#">Transfer Open Items, Active or Finaled Accounts Before Due Date</a>	5/19/09 1:54 PM
8000 - Finance > 8012 Transfers	<a href="#">Transfer Open Items, Finaled Accounts, After Due Date</a>	5/19/09 1:55 PM
8000 - Finance > 8012 Transfers	<a href="#">Misapplied Payment Transfer</a>	5/19/09 1:02 PM
8000 - Finance > 8013 Consolidate Depository Funds	<a href="#">8013 Consolidate Depository Funds</a>	1/11/10 2:43 PM
8000 - Finance > 8013 Consolidate Depository Funds	<a href="#">8013 Assessment</a>	1/23/09 2:12 PM
8000 - Finance > 8013 Consolidate Depository Funds	<a href="#">Daily Cash Management Balances</a>	2/5/09 10:35 AM
8000 - Finance > 8013 Consolidate Depository Funds	<a href="#">Manual Cash Concentration</a>	2/5/09 10:37 AM
8000 - Finance > 8014 Batch Payment Lots	<a href="#">8014 Batch Payment Lots</a>	1/11/10 2:43 PM
8000 - Finance > 8014 Batch Payment Lots	<a href="#">Finding the batch payment lot using the payment</a>	2/3/09 9:25 AM
8000 - Finance > 8014 Batch Payment Lots	<a href="#">Display Payment Lots</a>	2/3/09 9:25 AM
8000 - Finance > 8019 Direct Debit ABC - Front Office	<a href="#">Add Remove ABC Lock on CA</a>	1/14/10 12:26 PM
8000 - Finance > 8019 Direct Debit ABC - Front Office	<a href="#">Create BPEM Case - Change ABC</a>	5/18/09 3:07 PM
8000 - Finance > 8019 Direct Debit ABC - Front Office	<a href="#">Create BPEM Case - Add ABC</a>	5/18/09 3:06 PM
8000 - Finance > 8019 Direct Debit ABC - Front Office	<a href="#">De-enroll CA from ABC and Remove BP Bank Account</a>	5/18/09 3:08 PM
8000 - Finance > 8019 Direct Debit ABC - Front Office	<a href="#">Update Bank on Contract Account</a>	5/18/09 3:08 PM
8000 - Finance > 8019 Direct Debit ABC - Front Office	<a href="#">Add and Remove an ABC Lock at the Contract Account Level</a>	5/18/09 3:06 PM
8000 - Finance > 8019 Direct Debit ABC - Front Office	<a href="#">8019 Direct Debit ABC - Front Office</a>	1/27/10 4:43 PM
8000 - Finance > 8020 Direct Debit ABC	<a href="#">8020 Direct Debit ABC</a>	1/11/10 2:43 PM
8000 - Finance > 8020 Direct Debit ABC	<a href="#">Add and Remove ABC Locks at Document Level</a>	5/18/09 3:05 PM
8000 - Finance > 8021 Installment Plans	<a href="#">8021 - Installment Plans</a>	2/2/10 4:33 PM
8000 - Finance > 8021 Installment Plans	<a href="#">Display installment plan</a>	5/18/09 3:34 PM
8000 - Finance > 8021 Installment Plans	<a href="#">Create weekly installment plan</a>	5/18/09 3:33 PM
8000 - Finance > 8021 Installment Plans	<a href="#">Change monthly installment plan</a>	5/18/09 3:31 PM
8000 - Finance > 8021 Installment Plans	<a href="#">Create daily installment plan</a>	5/18/09 3:32 PM
8000 - Finance > 8021 Installment Plans	<a href="#">Deactivate installment plan</a>	5/18/09 3:34 PM
8000 - Finance > 8021 Installment Plans	<a href="#">Create monthly installment plan</a>	5/18/09 3:32 PM
8000 - Finance > 8021 Installment Plans	<a href="#">Pre payment on installment plan not deactivated</a>	5/18/09 3:37 PM
8000 - Finance > 8021 Installment Plans	<a href="#">Pre payment for installment plan</a>	5/18/09 3:36 PM
8000 - Finance > 8030 Returned Items	<a href="#">8030 Returned Items</a>	1/11/10 3:44 PM
8000 - Finance > 8030 Returned Items	<a href="#">Display Return and Fee</a>	2/6/09 1:38 AM
8000 - Finance > 8030 Returned Items	<a href="#">BPEM Case for Returns</a>	2/6/09 1:36 AM
8000 - Finance > 8030 Returned Items	<a href="#">Clarify a Return</a>	2/6/09 1:37 AM
8000 - Finance > 8030 Returned Items	<a href="#">Create Manual Return Lot</a>	3/26/09 8:29 AM
8000 - Finance > 8031 Payment Errors	<a href="#">8031 Payment Errors</a>	1/11/10 2:43 PM
8000 - Finance > 8031 Payment Errors	<a href="#">Display Clearing Restriction 8 and Remove 1</a>	2/5/09 1:48 PM
8000 - Finance > 8031 Payment Errors	<a href="#">Options for Process Payment Errors</a>	2/5/09 1:49 PM
8000 - Finance > 8031 Payment Errors	<a href="#">Process Payment Errors - John Dough</a>	2/5/09 1:51 PM
8000 - Finance > 8031 Payment Errors	<a href="#">Process Payment Errors</a>	2/5/09 1:50 PM
8000 - Finance > 8032 Refunds	<a href="#">8032 Refunds</a>	1/12/10 11:27 AM
8000 - Finance > 8032 Refunds	<a href="#">Search Customer Refund Inquiry Website</a>	1/4/10 11:50 AM
8000 - Finance > 8032 Refunds	<a href="#">Process Managers Fund Refund Through Cash Desk</a>	1/23/09 3:35 PM
8000 - Finance > 8032 Refunds	<a href="#">Start the Customer Requested Refund Process</a>	1/23/09 3:35 PM
8000 - Finance > 8032 Refunds	<a href="#">Manual Refund</a>	8/5/09 2:26 PM
8000 - Finance > 8033 Miscellaneous Debits and Credits	<a href="#">8033 Miscellaneous Debits and Credits</a>	2/3/10 3:48 PM
8000 - Finance > 8033 Miscellaneous Debits and Credits	<a href="#">Remove Clearing Restriction of 8</a>	1/19/10 11:22 AM
8000 - Finance > 8033 Miscellaneous Debits and Credits	<a href="#">Account Maintenance</a>	2/3/09 8:58 AM
8000 - Finance > 8033 Miscellaneous Debits and Credits	<a href="#">Display Miscellaneous Debit</a>	2/3/09 9:00 AM
8000 - Finance > 8034 Escheatment	<a href="#">8034 Escheatment</a>	1/11/10 2:44 PM
8000 - Finance > 8034 Escheatment	<a href="#">Escheatment Report - Re-run dates</a>	1/23/09 3:40 PM
8000 - Finance > 8034 Escheatment	<a href="#">Create Variant for Escheatment</a>	1/23/09 3:40 PM
8000 - Finance > 8034 Escheatment	<a href="#">Excluding Accounts for Escheatment</a>	1/23/09 3:41 PM
8000 - Finance > 8034 Escheatment	<a href="#">Matching Transaction - Escheatment</a>	1/23/09 3:44 PM
8000 - Finance > 8034 Escheatment	<a href="#">Generate Escheatment Letter and Report</a>	1/23/09 3:42 PM
8000 - Finance > 8034 Escheatment	<a href="#">Generate Escheatment Report</a>	1/23/09 3:42 PM
8000 - Finance > 8034 Escheatment	<a href="#">Manually Create Escheatment Debit</a>	5/15/09 4:20 PM
8000 - Finance > 8034 Escheatment	<a href="#">Generate Escheatment Debit and Report</a>	5/15/09 4:19 PM

Folder on Menu	Name	Published Date
8000 - Finance > 8035 Deposits	<a href="#">8035 Deposits</a>	2/12/10 5:12 PM
8000 - Finance > 8035 Deposits	<a href="#">Display Security Deposit</a>	2/3/09 5:56 PM
8000 - Finance > 8035 Deposits	<a href="#">Create Non-Cash Deposit</a>	2/5/09 9:30 AM
8000 - Finance > 8035 Deposits	<a href="#">Create Installment Plan</a>	2/8/09 10:19 PM
8000 - Finance > 8035 Deposits	<a href="#">Create Additional Security Deposit</a>	2/8/09 10:19 PM
8000 - Finance > 8035 Deposits	<a href="#">Pre-Pay Deposit Installment Plan</a>	2/23/09 3:37 PM
8000 - Finance > 8035 Deposits	<a href="#">Cancel Partially Paid Security Deposits</a>	2/3/09 5:53 PM
8000 - Finance > 8035 Deposits	<a href="#">Cancel Unpaid Security Deposit</a>	4/7/09 2:33 PM
8000 - Finance > 8035 Deposits	<a href="#">Create Security Deposit</a>	5/15/09 4:30 PM
8000 - Finance > 8035 Deposits	<a href="#">Release Partially Paid Security Deposit</a>	5/18/09 2:49 PM
8000 - Finance > 8036 Matching Program	<a href="#">8036 Matching Program</a>	1/11/10 2:45 PM
8000 - Finance > 8036 Matching Program	<a href="#">Create and Save a Variant</a>	2/18/09 3:58 PM
8000 - Finance > 8036 Matching Program	<a href="#">Including Accounts for Multiple Selections Matching Program</a>	2/18/09 3:59 PM
8000 - Finance > 8036 Matching Program	<a href="#">Matching Program</a>	3/3/09 8:49 AM
8000 - Finance > 8040 Creditworthiness	<a href="#">8040 Creditworthiness</a>	1/11/10 2:45 PM
8000 - Finance > 8040 Creditworthiness	<a href="#">Update Creditworthiness Percentage</a>	1/23/09 3:48 PM
8000 - Finance > 8040 Creditworthiness	<a href="#">How to Reverse Dunning</a>	1/23/09 3:46 PM
8000 - Finance > 8040 Creditworthiness	<a href="#">How to Reverse Manual and Conversion Creditworthiness Points</a>	1/23/09 3:46 PM
8000 - Finance > 8040 Creditworthiness	<a href="#">Display Creditworthiness</a>	1/23/09 3:45 PM
8000 - Finance > 8040 Creditworthiness	<a href="#">Add Creditworthiness Points</a>	1/23/09 3:45 PM
8000 - Finance > 8040 Creditworthiness	<a href="#">Reset Creditworthiness</a>	1/23/09 3:47 PM
8000 - Finance > 8041 LPC Calculation and Assessment	<a href="#">8041 Late Payment Charge Calculation</a>	1/11/10 2:45 PM
8000 - Finance > 8041 LPC Calculation and Assessment	<a href="#">Add LPC Lock to Document then Display</a>	2/6/09 1:24 AM
8000 - Finance > 8041 LPC Calculation and Assessment	<a href="#">Remove LPC Lock from Document</a>	2/6/09 1:26 AM
8000 - Finance > 8041 LPC Calculation and Assessment	<a href="#">Remove LPC Lock from a Contract Account</a>	2/6/09 1:25 AM
8000 - Finance > 8041 LPC Calculation and Assessment	<a href="#">Add LPC Lock to Contract Account then Display</a>	2/6/09 1:24 AM
8000 - Finance > 8041 LPC Calculation and Assessment	<a href="#">View a Projected LPC</a>	2/9/09 6:28 PM
8000 - Finance > 8042 Collection and Dunning Actions	<a href="#">Change Dunning Procedure</a>	3/19/09 5:19 PM
8000 - Finance > 8042 Collection and Dunning Actions	<a href="#">Remove Dunning Lock from Contract Account</a>	5/18/09 3:59 PM
8000 - Finance > 8042 Collection and Dunning Actions	<a href="#">Create Dunning Lock on Contract Account</a>	5/18/09 3:59 PM
8000 - Finance > 8042 Collection and Dunning Actions	<a href="#">Remove Dunning Lock from Document</a>	5/18/09 4:00 PM
8000 - Finance > 8042 Collection and Dunning Actions	<a href="#">Create a Dunning Lock for a Document</a>	5/18/09 3:58 PM
8000 - Finance > 8042 Collection and Dunning Actions	<a href="#">Display Dunning History</a>	5/18/09 3:59 PM
RSC New Hire Training > 8042 Collections and Dunning RSC	<a href="#">8042 Collections and Dunning Actions</a>	1/11/10 3:46 PM
8000 - Finance > 8043 Manual Credit Follow-up Actions	<a href="#">8043 Manual Credit Followup Actions</a>	1/11/10 2:46 PM
8000 - Finance > 8043 Manual Credit Follow-up Actions	<a href="#">How to Create a BPEM Case - Service in Minor's Name</a>	1/23/09 3:55 PM
8000 - Finance > 8043 Manual Credit Follow-up Actions	<a href="#">How to Create a BPEM Case - Fraud</a>	1/23/09 3:55 PM
8000 - Finance > 8043 Manual Credit Follow-up Actions	<a href="#">How to Create a BPEM Case - Suspected ID Theft</a>	1/23/09 3:56 PM
8000 - Finance > 8043 Manual Credit Follow-up Actions	<a href="#">Add to MAP - Change Dunning Procedure</a>	3/19/09 11:56 AM
8000 - Finance > 8043 Manual Credit Follow-up Actions	<a href="#">How to Create a BPEM Case - Deceased Customer</a>	10/29/09 12:49 PM
8000 - Finance > 8050 Collection Agency Receivables	<a href="#">8050 Collection Agency Receivables</a>	1/11/10 2:46 PM
8000 - Finance > 8050 Collection Agency Receivables	<a href="#">Placing an Item on Hold</a>	2/6/09 2:07 AM
8000 - Finance > 8050 Collection Agency Receivables	<a href="#">Recall Accounts</a>	2/6/09 2:08 AM
8000 - Finance > 8050 Collection Agency Receivables	<a href="#">Back On Service Recall</a>	2/6/09 2:06 AM
8000 - Finance > 8050 Collection Agency Receivables	<a href="#">Set Legal Flag</a>	2/6/09 2:09 AM
8000 - Finance > 8050 Collection Agency Receivables	<a href="#">Running Reports</a>	2/6/09 2:09 AM
8000 - Finance > 8050 Collection Agency Receivables	<a href="#">Manual Releasing items to Collection Agency</a>	2/6/09 2:06 AM
8000 - Finance > 8051 Bankruptcy	<a href="#">8051 Bankruptcy</a>	1/11/10 2:47 PM
8000 - Finance > 8051 Bankruptcy	<a href="#">Bankruptcy Dismissal Contact</a>	2/5/09 1:37 PM
8000 - Finance > 8051 Bankruptcy	<a href="#">Process Bankruptcy</a>	2/5/09 1:38 PM
8000 - Finance > 8051 Bankruptcy	<a href="#">Create a BPEM for Bankruptcy</a>	2/5/09 1:37 PM
8000 - Finance > 8051 Bankruptcy	<a href="#">Back dated MI</a>	2/5/09 1:35 PM
8000 - Finance > 8051 Bankruptcy	<a href="#">Bankruptcy Dismissal</a>	5/15/09 4:40 PM
8000 - Finance > 8052 Write-offs	<a href="#">8052 Write Offs</a>	1/12/10 11:28 AM
8000 - Finance > 8052 Write-offs	<a href="#">Reverse Write Off</a>	2/6/09 1:35 AM
8000 - Finance > 8052 Write-offs	<a href="#">Display Write Off</a>	2/6/09 1:34 AM
8000 - Finance > 8052 Write-offs	<a href="#">Create a Manual Write Off</a>	2/6/09 1:33 AM
8000 - Finance > 8053 Disconnection - Reconnection - Unauthorized Reconnections	<a href="#">Create Manual Dunning Disconnection Service Order</a>	1/27/10 9:52 AM
8000 - Finance > 8053 Disconnection - Reconnection - Unauthorized Reconnections	<a href="#">8053 Disconnect,Reconnect and UAR</a>	1/11/10 4:53 PM
8000 - Finance > 8053 Disconnection - Reconnection - Unauthorized Reconnections	<a href="#">Add UAR fees, Add Creditworthiness points, Create a Manual UAR C</a>	12/11/09 10:53 AM
8000 - Finance > 8053 Disconnection - Reconnection - Unauthorized Reconnections	<a href="#">Create UAR BPEM Case</a>	2/10/09 6:07 PM
8000 - Finance > 8053 Disconnection - Reconnection - Unauthorized Reconnections	<a href="#">Create Manual ZUAR Service Order</a>	2/11/09 1:39 PM
8000 - Finance > 8053 Disconnection - Reconnection - Unauthorized Reconnections	<a href="#">Check dunning items to see if they have been cleared</a>	2/11/09 11:28 AM
8000 - Finance > 8053 Disconnection - Reconnection - Unauthorized Reconnections	<a href="#">Run account maintenance and display cleared items</a>	2/11/09 11:36 AM
8000 - Finance > 8053 Disconnection - Reconnection - Unauthorized Reconnections	<a href="#">Create Reconnection for UAR</a>	3/12/09 3:56 PM
8000 - Finance > 8060 Low Income Assistance	<a href="#">Cancel Pledge</a>	1/27/10 3:57 PM
8000 - Finance > 8060 Low Income Assistance	<a href="#">8060 Low Income Assistance</a>	1/12/10 11:12 AM
8000 - Finance > 8060 Low Income Assistance	<a href="#">LIHEAP</a>	12/18/09 12:19 PM
8000 - Finance > 8060 Low Income Assistance	<a href="#">Create WinterCare One Time Customer Contribution</a>	2/5/09 2:02 PM
8000 - Finance > 8060 Low Income Assistance	<a href="#">Correct WinterHelp Contribution Post Payment</a>	2/5/09 1:59 PM
8000 - Finance > 8060 Low Income Assistance	<a href="#">Pay Pledge</a>	2/5/09 2:05 PM
8000 - Finance > 8060 Low Income Assistance	<a href="#">View Pledge</a>	2/5/09 2:06 PM
8000 - Finance > 8060 Low Income Assistance	<a href="#">Hardship Reconnect Cash Payment</a>	2/6/09 12:54 PM
8000 - Finance > 8060 Low Income Assistance	<a href="#">Unpaid Pledges Report for the Business Office</a>	2/10/09 11:33 AM
8000 - Finance > 8060 Low Income Assistance	<a href="#">Hardship Reconnect Pledge Payment</a>	2/11/09 6:20 PM
8000 - Finance > 8060 Low Income Assistance	<a href="#">Clear Uncleared WinterHelp Payment</a>	2/5/09 1:57 PM
8000 - Finance > 8060 Low Income Assistance	<a href="#">Customer Service Agency Training OCT 2009</a>	9/29/09 11:50 AM
8000 - Finance > 8060 Low Income Assistance	<a href="#">Create Pledge</a>	1/11/10 4:34 PM
8000 - Finance > 8061 Specialized Low Income Assistance	<a href="#">8061 Specialized Low Income Assistance</a>	1/11/10 2:47 PM
8000 - Finance > 8061 Specialized Low Income Assistance	<a href="#">VEAP Clearing Program</a>	2/16/09 1:37 PM
8000 - Finance > 8061 Specialized Low Income Assistance	<a href="#">VEAP Initial Billing File Runs</a>	2/16/09 1:38 PM
8000 - Finance > 8061 Specialized Low Income Assistance	<a href="#">Manually Fulfill a Pledge</a>	2/16/09 1:37 PM
8000 - Finance > 8061 Specialized Low Income Assistance	<a href="#">Update KHEA Parm Table</a>	2/16/09 1:37 PM

Folder on Menu	Name	Published Date
8000 - Finance > 8061 Specialized Low Income Assistance	<a href="#">Add an Agency to the Agency Table</a>	2/16/09 1:31 PM
8000 - Finance > 8061 Specialized Low Income Assistance	<a href="#">VEAP Turn Off Disconnect Report</a>	2/16/09 1:39 PM
8000 - Finance > 8061 Specialized Low Income Assistance	<a href="#">Cancel a VEAP Pledge</a>	2/16/09 1:32 PM
8000 - Finance > 8061 Specialized Low Income Assistance	<a href="#">Change VEAP Pledge</a>	2/16/09 1:33 PM
8000 - Finance > 8061 Specialized Low Income Assistance	<a href="#">Create Manual VEAP Pledge</a>	2/16/09 1:35 PM
8000 - Finance > 8061 Specialized Low Income Assistance	<a href="#">Low Income Report for Customer Commitment</a>	2/16/09 1:36 PM
8000 - Finance > 8061 Specialized Low Income Assistance	<a href="#">Remove WinterCare WinterHelp Monthly Billing Contribution</a>	2/5/09 2:30 PM
8000 - Finance > 8061 Specialized Low Income Assistance	<a href="#">Change WinterCare WinterHelp Monthly Billing Contribution</a>	2/10/09 11:31 AM
8000 - Finance > 8061 Specialized Low Income Assistance	<a href="#">WinterCare Monthly Billing Enrollment</a>	2/16/09 3:38 PM
8000 - Finance > 8070 Sensitive Transactions	<a href="#">8070 Sensitive Transaction Process</a>	1/11/10 2:48 PM
8000 - Finance > 8070 Sensitive Transactions	<a href="#">Execute Sensitive Transaction Report</a>	1/23/09 4:03 PM
8000 - Finance > 8070 Sensitive Transactions	<a href="#">Flagging Employee Account</a>	1/23/09 4:04 PM
8000 - Finance > 8070 Sensitive Transactions	<a href="#">8070 - Assessment</a>	1/23/09 4:03 PM
8000 - Finance > 8071 Daily and Periodic Reconciliation	<a href="#">8071 Daily and Periodic Reconciliation</a>	1/11/10 2:48 PM
8000 - Finance > 8071 Daily and Periodic Reconciliation	<a href="#">Transfer FICA Posting Totals to General Ledger</a>	2/3/09 6:58 PM
8000 - Finance > 8071 Daily and Periodic Reconciliation	<a href="#">Check Transfer Status of Reconciliation Key</a>	2/3/09 6:53 PM
8000 - Finance > 8071 Daily and Periodic Reconciliation	<a href="#">Check Totals Records</a>	2/3/09 6:53 PM
8000 - Finance > 8071 Daily and Periodic Reconciliation	<a href="#">Check General Ledger Documents</a>	2/3/09 6:52 PM
8000 - Finance > 8071 Daily and Periodic Reconciliation	<a href="#">Reconcile General Ledger Documents</a>	2/3/09 6:55 PM
8000 - Finance > 8071 Daily and Periodic Reconciliation	<a href="#">Reverse General Ledger Transfer</a>	2/3/09 6:58 PM
8000 - Finance > 8071 Daily and Periodic Reconciliation	<a href="#">Close Reconciliation Keys in FICA</a>	2/3/09 6:54 PM
8000 - Finance > 8071 Daily and Periodic Reconciliation	<a href="#">Reconciliation Keys</a>	2/3/09 6:57 PM
8000 - Finance > 8071 Daily and Periodic Reconciliation	<a href="#">Automatic Reconciliation Key Closing</a>	2/3/09 6:52 PM
8000 - Finance > 8071 Daily and Periodic Reconciliation	<a href="#">View General Ledger Account</a>	2/3/09 6:59 PM
8000 - Finance > 8071 Daily and Periodic Reconciliation	<a href="#">View General Ledger Documents</a>	2/3/09 7:00 PM
8000 - Finance > 8071 Daily and Periodic Reconciliation	<a href="#">FGL Journal Entry</a>	2/3/09 6:55 PM
8000 - Finance > 8072 Generate Month-End Financial Reporting	<a href="#">8072 Month-End Finance Reporting</a>	1/11/10 2:49 PM
8000 - Finance > 8072 Generate Month-End Financial Reporting	<a href="#">Finance FICA Open Items</a>	2/3/09 7:02 PM
8000 - Finance > 8072 Generate Month-End Financial Reporting	<a href="#">Interest Cash Security Deposits</a>	2/3/09 7:03 PM
8000 - Finance > 8072 Generate Month-End Financial Reporting	<a href="#">Close Posting Period</a>	2/3/09 7:01 PM
8000 - Finance > 8072 Generate Month-End Financial Reporting	<a href="#">Open Posting Period</a>	2/3/09 7:03 PM
8000 - Finance > 8073 Year-End Processing	<a href="#">8073 Year End Processing</a>	1/11/10 2:50 PM
8000 - Finance > 8073 Year-End Processing	<a href="#">Balance Carryforward</a>	2/3/09 7:06 PM
8000 - Finance > 8074 Unbilled Revenue	<a href="#">8074 Unbilled Revenue</a>	1/11/10 3:02 PM
8000 - Finance > 8080 Corporate Finance Master Data	<a href="#">8080 Finance Master Data</a>	1/11/10 3:02 PM
8000 - Finance > 8080 Corporate Finance Master Data	<a href="#">Mains Subs Account Assignments</a>	1/23/09 4:11 PM
8000 - Finance > 8080 Corporate Finance Master Data	<a href="#">GL Account Creation</a>	1/23/09 4:08 PM
8000 - Finance > 8080 Corporate Finance Master Data	<a href="#">Document Types and Number Ranges</a>	1/23/09 4:07 PM
8000 - Finance > 8080 Corporate Finance Master Data	<a href="#">Taxes</a>	1/23/09 4:12 PM
8000 - Finance > 8080 Corporate Finance Master Data	<a href="#">Determine GL Account</a>	1/23/09 4:05 PM
8000 - Finance > 8080 Corporate Finance Master Data	<a href="#">Display GL Account and Finance Master Data</a>	1/23/09 5:39 PM
8000 - Finance > 8080 Corporate Finance Master Data	<a href="#">View Document Type</a>	1/23/09 5:40 PM
8000 - Finance > 8080 Corporate Finance Master Data	<a href="#">View Taxes</a>	1/23/09 5:40 PM
8000 - Finance > 8080 Corporate Finance Master Data	<a href="#">House Banks</a>	5/27/09 2:53 PM
8000 - Finance > 8090 Returns Clarification	<a href="#">8090 Returns Clarification</a>	1/11/10 9:02 AM
8000 - Finance > 8090 Returns Clarification	<a href="#">Repost Pmt Amt Return Error</a>	9/3/09 3:27 PM
8000 - Finance > 8090 Returns Clarification	<a href="#">Repost CA Return Error</a>	9/3/09 3:25 PM
8000 - Finance > 8090 Returns Clarification	<a href="#">Modified Return Process</a>	9/3/09 3:24 PM
8000 - Finance > 8090 Returns Clarification	<a href="#">Manual Return Posting</a>	9/3/09 3:23 PM
9000 - Business Warehouse > 9000 Business Warehouse Overview	<a href="#">S99 SAP Help for Characteristic Properties</a>	3/2/09 2:13 PM
9000 - Business Warehouse > 9000 Business Warehouse Overview	<a href="#">S98 SAP Help for Settling Conditions</a>	3/2/09 2:12 PM
9000 - Business Warehouse > 9000 Business Warehouse Overview	<a href="#">S97 SAP Help for Context Menu Functions</a>	3/2/09 2:11 PM
9000 - Business Warehouse > 9000 Business Warehouse Overview	<a href="#">QRG Business Warehouse (BW) Log In Process</a>	1/27/10 9:02 AM
9000 - Business Warehouse > 9000 Business Warehouse Overview	<a href="#">9000 Business Warehouse Overview</a>	1/11/10 3:02 PM
9000 - Business Warehouse > 9000 Business Warehouse Overview	<a href="#">S1 Portal Logon and Navigate to Report</a>	3/2/09 1:18 PM
9000 - Business Warehouse > 9000 Business Warehouse Overview	<a href="#">S6 Portal Favorites</a>	3/2/09 1:36 PM
9000 - Business Warehouse > 9000 Business Warehouse Overview	<a href="#">S5 Display Properties</a>	3/2/09 1:35 PM
9000 - Business Warehouse > 9000 Business Warehouse Overview	<a href="#">S4 Report Navigation</a>	3/2/09 1:35 PM
9000 - Business Warehouse > 9000 Business Warehouse Overview	<a href="#">S3 Search in Variable Entry</a>	3/2/09 1:34 PM
9000 - Business Warehouse > 9000 Business Warehouse Overview	<a href="#">S2 Variable Entry</a>	3/2/09 1:34 PM
9000 - Business Warehouse > 9000 Business Warehouse Overview	<a href="#">S7 Using Org Units and Org Hierarchies</a>	5/5/09 3:49 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW9013 Energy Efficiency</a>	3/27/09 3:30 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW9012 Processes Management Statistics Report</a>	3/20/09 1:49 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW9011 Billing Processes Statistics Report</a>	3/20/09 1:49 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW9010 Case Management Statistics Report</a>	3/27/09 3:30 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW9009 Non-Cash Security Deposits</a>	5/15/09 1:44 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW9008 Payment Lots</a>	5/15/09 1:44 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW9007 Partner Contacts</a>	5/15/09 1:27 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW9006 Open Cleared BP Items</a>	5/15/09 1:44 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW9005 Installation Plan Header &amp; Items</a>	4/9/09 1:39 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW9004 Installation Facts</a>	5/15/09 1:26 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW9003 Inspection Results</a>	5/15/09 1:44 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW9002 Disconnection/Reconnection</a>	5/15/09 1:44 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW9001 Sales Statistics</a>	5/15/09 1:26 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW6004 Meter Reading Case Statistics</a>	5/15/09 1:44 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW6003 BPEM Case Backlog</a>	5/15/09 1:44 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW6001 Case Category Statistics</a>	5/15/09 1:44 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW5040 Annual Report of New Single Phase Meters</a>	3/18/09 2:50 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW5031 Inspection Results - Electric</a>	3/18/09 2:50 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW5030 Inspection Results - Gas</a>	3/18/09 2:50 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW5020 Test Results Analysis by Meter Lot</a>	3/18/09 2:50 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW5011 Fast/Slow Gas Meters by Type</a>	3/18/09 2:50 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW5010 Fast/Slow Electric Meters by Type</a>	3/18/09 2:55 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4235 Non-Cash Deposits by Status</a>	3/13/09 2:53 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4234 Cash Deposits by Status</a>	3/13/09 2:52 PM

Folder on Menu	Name	Published Date
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4233 Non-Cash Deposits by Type</a>	3/13/09 2:52 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4232 Cash Deposits by Type</a>	3/20/09 4:28 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4231 Non-Cash Deposit Analysis</a>	3/13/09 2:53 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4220 ABC Statistics</a>	3/27/09 3:30 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4230 Cash Deposit Analysis</a>	3/20/09 4:28 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4211J Payment Reconciliation from G/L</a>	3/20/09 2:13 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4211 G/L Reconciliation to Pavments</a>	3/20/09 2:13 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4210 G/L Balance Sheet</a>	3/18/09 2:50 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4201 Bank Routing Changes</a>	5/15/09 1:26 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4190 Account Adjustments</a>	3/20/09 4:28 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4200 Contract Account Banks</a>	3/18/09 2:50 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4182 ABC Enrollments</a>	3/20/09 4:28 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4181 ABC Statistics</a>	3/20/09 4:28 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4180 Cash Concentration</a>	3/20/09 1:49 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4170 Bankrupt Accounts</a>	3/27/09 3:30 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4160 Defaulted Installments</a>	3/5/09 8:53 AM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4150 Transfers - Transfer Origins</a>	3/5/09 8:53 AM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4140 Bad Debt Recovery</a>	3/5/09 8:53 AM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4130 Deposits Applied at Write-Off</a>	3/5/09 8:53 AM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4120 Non-Residential Deposit Analysis</a>	5/15/09 1:26 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4111 Installment Plan Deactivations</a>	3/27/09 3:30 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4110 Changes Extending Installment Plans</a>	3/5/09 8:53 AM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4091 Active Locks</a>	3/20/09 4:28 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4100 Transfer Back</a>	3/9/09 10:22 AM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4090 Locks by User</a>	3/20/09 4:28 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4080 Late Payment Charges</a>	3/20/09 4:28 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4060 Credit Call Evaluation</a>	3/18/09 2:50 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4070 Collective Account DNP Eligible</a>	3/27/09 3:30 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4054 - UAR Contacts</a>	9/29/09 1:32 AM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4053 UAR Charges</a>	3/13/09 2:53 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4052 Revenue Outstanding</a>	3/27/09 3:30 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4050 Delinquency Statistics</a>	3/6/09 9:10 AM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4040 Dunning Effectiveness</a>	3/20/09 4:28 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4041 Active Collection Summary</a>	3/27/09 3:30 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4034 Payments by Company</a>	3/20/09 2:13 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4033 Payments by Document Type</a>	3/20/09 2:13 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4032 Payments by Payment Type</a>	3/20/09 1:32 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4031 Payments by Bank Number</a>	3/20/09 2:13 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4028 Gas Storage Lessors</a>	3/20/09 4:28 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4030 Payments by Business Area</a>	3/20/09 2:08 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4027 Customer Count</a>	3/20/09 4:28 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4026 Company Use Accounts</a>	3/13/09 2:53 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4025 KWH Delivered</a>	3/13/09 2:53 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4024 Billed Allocation</a>	3/13/09 2:53 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4023 Billing Revenue - Electric</a>	3/27/09 3:30 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4022 Billing Revenue - Gas</a>	3/27/09 3:30 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4021 Billing Pricing - Gas</a>	3/27/09 3:30 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4013 FICA Documents by G/L</a>	3/13/09 2:52 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4020 Billing Pricing - Electric</a>	3/27/09 3:30 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4012 Open/Closed Documents</a>	3/5/09 8:53 AM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4011 Credits in A/R</a>	3/5/09 8:53 AM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW4010 A/R Aging</a>	3/20/09 1:49 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW3020 Annual Usage Trends for RTP</a>	3/5/09 8:53 AM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW3010 RTP Invoice Supplement</a>	3/27/09 3:30 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW2120 Map Customers</a>	3/5/09 8:53 AM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW2110 Landlord Listing</a>	3/5/09 8:53 AM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW2100 Campaign Summary Statistics</a>	3/5/09 8:53 AM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW2092 24 Month Consumption History by Premise</a>	3/20/09 1:49 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW2091 Consumption History</a>	3/27/09 3:30 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW2090 24 Month Consumption History</a>	3/27/09 3:30 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW2080 3+ Returned Mail Bills within 6 Months</a>	3/5/09 8:53 AM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW2070 Customer Passcodes</a>	3/5/09 8:52 AM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW2060 Green Energy Charges</a>	3/5/09 8:52 AM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW2050 List of Contacts</a>	3/27/09 3:30 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW2041 Customer Segmentation for CRM</a>	3/13/09 2:52 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW2040 Customer with EE Programs</a>	3/13/09 2:52 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW2031 Major Accounts with Revenue</a>	3/13/09 2:52 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW2021 Energy Efficiency Totals</a>	3/13/09 2:52 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW2020 Energy Efficiency Enrollments</a>	3/5/09 8:52 AM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW2010 Unknown Party Lost Usage and Revenue</a>	3/5/09 8:52 AM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW1055 Billed Lights</a>	5/15/09 1:44 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW1060 Total Number of Budget Customers</a>	3/13/09 2:52 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW1050 Lights Billing Frequency</a>	5/15/09 1:26 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW1040 Monthly Billing Factor Charges</a>	2/26/09 2:20 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW1030 Accumulated Usage</a>	3/27/09 3:30 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW1022 Billing Frequency Summary</a>	3/27/09 3:29 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW1021 Billing Frequency Cumulative</a>	3/27/09 3:29 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW1020 Billing Frequency</a>	3/27/09 3:29 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW0000 Report and Portal Path Overview</a>	3/3/09 1:09 PM
9000 - Business Warehouse > BW Report User Documentation	<a href="#">BW1010 Adjusted Accounts</a>	3/20/09 4:28 PM
Communications	<a href="#">Communication - Moves and ZCNC BPEN Case Processing for CSR</a>	2/3/10 1:53 PM
Communications	<a href="#">Communication - Dropdowns for Gas Regulator Pressure Mfr and Mc</a>	1/29/10 4:42 PM
Communications	<a href="#">Communication - Readings For Device Install/Replacement</a>	1/28/10 10:54 AM
Communications	<a href="#">Communication - Fixed Address Checkbox Going Away</a>	1/27/10 11:56 AM

Folder on Menu	Name	Published Date
Communications	<a href="#">Communication - TMD Creation When Premise Address Unavailable</a>	1/27/10 8:54 AM
Communications	<a href="#">Communication - Use ZRRD to Process Customer Requested Reread</a>	1/26/10 11:48 AM
Communications	<a href="#">Communication - Update on Customer Requested Credit Refunds</a>	1/26/10 11:48 AM
Communications	<a href="#">Communication - Unknown Party Dunning Locks</a>	1/26/10 11:47 AM
Communications	<a href="#">Communication - Statistical Pledge Debits and Credits Not Clearing</a>	1/26/10 11:40 AM
Communications	<a href="#">Communication - Setting Up BP Addresses Correctly</a>	1/26/10 11:40 AM
Communications	<a href="#">Communication - Reverse Moves Reminder</a>	1/26/10 11:31 AM
Communications	<a href="#">Communication - Returns Processing Reminders</a>	1/26/10 11:31 AM
Communications	<a href="#">Communication - Return Check Alerts Changes</a>	1/26/10 11:31 AM
Communications	<a href="#">Communication - Processing Sundry Payments</a>	1/26/10 11:31 AM
Communications	<a href="#">Communication - Print Order Issue Contact</a>	1/26/10 11:31 AM
Communications	<a href="#">Communication - Pre Account Deposit Payments</a>	1/26/10 11:31 AM
Communications	<a href="#">Communication - Posting to Correct Revenue Month</a>	1/26/10 11:31 AM
Communications	<a href="#">Communication - Meter Reads Missing From Account View</a>	1/26/10 11:30 AM
Communications	<a href="#">Communication - Installment Due Dates</a>	1/26/10 11:30 AM
Communications	<a href="#">Communication - Incorrect Facility Charges</a>	1/26/10 11:30 AM
Communications	<a href="#">Communication - General Information for Benefits Direct Bill</a>	1/26/10 11:30 AM
Communications	<a href="#">Communication - Duplicate Premises</a>	1/26/10 11:30 AM
Communications	<a href="#">Communication - Do Not Use ZINS BPEM for Outdoor Lights</a>	1/26/10 11:30 AM
Communications	<a href="#">Communication - Deposit on Account Overview</a>	1/26/10 11:30 AM
Communications	<a href="#">Communication - Delinquency Check Screen Changes for Premise</a>	1/26/10 11:29 AM
Communications	<a href="#">Communication - Changing the Mailing Address</a>	1/26/10 11:29 AM
Communications	<a href="#">Communication - Changes to CSS Payments</a>	1/26/10 11:29 AM
Communications	<a href="#">Communication - Changes to Back Button in Account History</a>	1/26/10 11:29 AM
Communications	<a href="#">Communication - Canceling CCS Orders in OMS</a>	1/26/10 11:29 AM
Communications	<a href="#">Communication - Canceling and Completing Service Orders</a>	1/26/10 11:29 AM
Communications	<a href="#">Communication - Outdoor Light Facility Charges on Invoice</a>	1/26/10 12:39 PM
Communications	<a href="#">Communication - Budget Creation Failure Due To Implausible Read</a>	1/26/10 11:29 AM
Communications	<a href="#">Communication - New Construction Cases</a>	1/26/10 12:39 PM
Communications	<a href="#">Communication - Bank Master File</a>	1/26/10 12:39 PM
Communications	<a href="#">Communication - Cancelled BillMatrix Payments</a>	1/15/10 10:46 AM
Communications	<a href="#">Communication - New Manual Contacts - Rate Increase</a>	1/13/10 5:10 PM
Communications	<a href="#">Communication - Reason Change on Automatic Transactions</a>	1/13/10 11:38 AM
Communications	<a href="#">Communication - Requests for 2010 Meter Reading Schedules</a>	1/6/10 9:07 AM
Communications	<a href="#">Communication - Pending Payment Reversals December 2009</a>	1/4/10 2:55 PM
Communications	<a href="#">Communication - Problem with December Invoices for Budget Custor</a>	1/4/10 2:55 PM
Communications	<a href="#">Communication - Entering SOs and Moves on Demolition Accounts</a>	12/18/09 3:16 PM
Communications	<a href="#">Communication - New Transaction Code for Displaying Service Order</a>	12/17/09 5:46 PM
Communications	<a href="#">Communication - Working with Separate Windows</a>	12/17/09 2:51 PM
Communications	<a href="#">Communication - More Transactions to Open in New Windows</a>	12/17/09 2:51 PM
Communications	<a href="#">Communication - Cancelling ZCNCs and ZBILs When Not Needed</a>	12/17/09 11:55 AM
Communications	<a href="#">Communication - Parked Document Display Changed</a>	12/10/09 10:00 AM
Communications	<a href="#">Communication - MRU and Sequence Number Now Available</a>	12/9/09 3:29 PM
Communications	<a href="#">Communication - Completing ZSVC BPEM Cases</a>	11/30/09 1:14 PM
Communications	<a href="#">Communication - Customers Updating Bank Data in Customer Self S</a>	11/20/09 11:49 AM
Communications	<a href="#">Communication - Using the End/Save Button Properly</a>	11/20/09 11:25 AM
Communications	<a href="#">Communication - CSS Features Going Live Soon</a>	7/14/09 10:58 AM
Communications	<a href="#">Communication - New CSS Features</a>	7/22/09 2:28 PM
Communications	<a href="#">Communication - Outdoor Lights/Unmetered Order Selection</a>	7/24/09 11:59 AM
Communications	<a href="#">Communication - Reversing Duplicate Payments</a>	7/23/09 8:50 AM
Communications	<a href="#">Communication - BP Independent Email Address</a>	7/23/09 2:52 PM
Communications	<a href="#">Communication - Temporary Suspension Causes Removal from Bud</a>	7/24/09 4:11 PM
Communications	<a href="#">Communication - Overriding the Service Orders Full Message</a>	8/5/09 2:32 PM
Communications	<a href="#">Communication - Finding Premises with Over 100 Connection Object</a>	8/3/09 1:39 PM
Communications	<a href="#">Communication - Validity Period Error on Moves</a>	2/22/10 4:23 PM
Communications	<a href="#">Communication - New BPEM for Child Accounts</a>	7/30/09 4:14 PM
Communications	<a href="#">Communication - Reversing Tax Credits</a>	8/17/09 3:37 PM
Communications	<a href="#">Communication - Tax Adjustments Needed on Invoices</a>	8/17/09 3:23 PM
Communications	<a href="#">Communication - Viewing Dunning Locks - CA and Document</a>	8/24/09 5:48 PM
Communications	<a href="#">Communication - Account Must Be Moved In When Entering ZARC</a>	8/24/09 5:39 PM
Communications	<a href="#">Communication - Posting Locks (don't do them) and Clearing Locks (</a>	8/21/09 5:00 PM
Communications	<a href="#">Communication - CA Status Shows on Hit List When Searching by Bl</a>	8/21/09 4:00 PM
Communications	<a href="#">Communication - CSS Updates August/Sept 2009</a>	8/24/09 4:51 PM
Communications	<a href="#">Communication - Payment Priority Change</a>	10/1/09 2:20 PM
Communications	<a href="#">Communication - New Screen for Deposit/Installment Plan for Recon</a>	10/1/09 4:01 PM
Communications	<a href="#">Communication - Reminders</a>	10/21/09 10:37 AM
Communications	<a href="#">Communication - 5 Day Read Window Appears on Invoice</a>	10/21/09 4:56 PM
Communications	<a href="#">Communication - Fixed Address Issue</a>	10/28/09 2:42 PM
Communications	<a href="#">Communication - Address Issue</a>	10/23/09 12:11 PM
Communications	<a href="#">Communication - Reversal of Open Pledge Credits</a>	11/6/09 9:32 AM
Communications	<a href="#">Communication - Unpaid Pledge Reversals</a>	11/3/09 4:38 PM
Communications	<a href="#">Communication - Change Installment Plan When Multiple IPs Exist</a>	11/12/09 3:31 PM
Communications	<a href="#">Communication - Orders Canceled in CCS But Completed in Mobile</a>	11/12/09 1:52 PM
Communications	<a href="#">Communication - Outdoor Light Deposit Calculation</a>	11/19/09 9:15 AM
Communications	<a href="#">Communication - New Alert for DNP</a>	11/18/09 5:00 PM
Mobile > DA > Assessments	<a href="#">Service Suite DA Dispatch Mapping</a>	1/14/09 9:22 AM
Mobile > DA > Assessments	<a href="#">Service Suite DA Gantt</a>	1/14/09 9:23 AM
Mobile > DA > Assessments	<a href="#">Service Suite DA Alerts</a>	1/14/09 9:15 AM
Mobile > DA > Assessments	<a href="#">Service Suite DA Using Text Messages</a>	1/14/09 9:22 AM
Mobile > DA > Assessments	<a href="#">Service Suite DA Managing Your Fleet</a>	1/14/09 9:22 AM
Mobile > DA > Assessments	<a href="#">Service Suite DA Orders</a>	1/14/09 9:15 AM
Mobile > DA > Assessments	<a href="#">Service Suite DA Getting Started</a>	1/22/09 11:45 AM
Mobile > DA > Presentations	<a href="#">Service Suite Mapping DA</a>	1/7/09 6:08 PM
Mobile > DA > Presentations	<a href="#">Service Suite Schedule DA</a>	1/7/09 6:08 PM
Mobile > DA > Presentations	<a href="#">Service Suite WO DA</a>	1/7/09 6:09 PM

Folder on Menu	Name	Published Date
Mobile > DA > Presentations	<a href="#">Service Suite Alerts DA</a>	1/7/09 6:07 PM
Mobile > DA > Presentations	<a href="#">Service Suite Text Messages DA</a>	1/7/09 6:09 PM
Mobile > DA > Presentations	<a href="#">Service Suite Fleet DA</a>	1/7/09 6:07 PM
Mobile > DA > Presentations	<a href="#">Service Suite Orders DA</a>	1/7/09 6:08 PM
Mobile > DA > Presentations	<a href="#">Service Suite Getting Started DA</a>	1/7/09 6:07 PM
Mobile > DA > Presentations	<a href="#">Service Suite Introduction DA</a>	1/7/09 6:08 PM
Mobile > MA > Assessments	<a href="#">Service Suite MA Using SLR</a>	1/13/09 8:54 AM
Mobile > MA > Assessments	<a href="#">Service Suite MA Connectivity</a>	1/13/09 8:50 AM
Mobile > MA > Assessments	<a href="#">Service Suite MA Communications</a>	1/13/09 8:47 AM
Mobile > MA > Assessments	<a href="#">Service Suite MA Processing Work Orders</a>	1/13/09 8:52 AM
Mobile > MA > Assessments	<a href="#">Service Suite MA Getting Started</a>	1/13/09 8:40 AM
Mobile > MA > Assessments	<a href="#">Service Suite MA Introduction</a>	1/13/09 8:57 AM
Mobile > MA > Presentations	<a href="#">Service Suite SLR MA</a>	1/8/09 9:51 AM
Mobile > MA > Presentations	<a href="#">Service Suite Connectivity MA</a>	1/8/09 9:50 AM
Mobile > MA > Presentations	<a href="#">Service Suite Forms MA</a>	1/8/09 9:50 AM
Mobile > MA > Presentations	<a href="#">Service Suite Text Messages MA</a>	1/8/09 9:51 AM
Mobile > MA > Presentations	<a href="#">Service Suite Orders MA</a>	1/8/09 9:51 AM
Mobile > MA > Presentations	<a href="#">Service Suite Getting Started MA</a>	1/8/09 9:50 AM
Mobile > MA > Presentations	<a href="#">Service Suite Introduction MA</a>	1/8/09 9:51 AM
Other Systems	<a href="#">Make an AIM Request</a>	10/21/09 3:04 PM
Quick Reference Guides	<a href="#">QRG Troubleshooting CSS User Registration</a>	2/16/10 9:56 AM
Quick Reference Guides	<a href="#">QRG User Cannot Print Using the Web IC</a>	1/20/10 9:03 AM
Quick Reference Guides	<a href="#">QRG Scan a Document with HP Scanjet 7650</a>	1/20/10 9:03 AM
Quick Reference Guides	<a href="#">QRG How To Research Collective Account Receivables (IS-U)</a>	1/20/10 9:02 AM
Quick Reference Guides	<a href="#">QRG Attach File to Contact</a>	1/20/10 9:02 AM
Quick Reference Guides	<a href="#">QRG ABC Enrollment in CSS</a>	1/20/10 8:42 AM
Quick Reference Guides	<a href="#">QRG Production Login</a>	1/18/10 5:19 PM
Quick Reference Guides	<a href="#">QRG Installing Java Updates</a>	1/18/10 4:56 PM
Quick Reference Guides	<a href="#">CCS Cheat Sheet - Billing</a>	1/18/10 4:46 PM
Quick Reference Guides	<a href="#">CCS Cheat Sheet - Service Orders</a>	1/18/10 4:46 PM
Quick Reference Guides	<a href="#">CCS Cheat Sheet - Moves</a>	1/18/10 4:46 PM
Quick Reference Guides	<a href="#">CCS Cheat Sheet - General</a>	1/18/10 4:46 PM
Quick Reference Guides	<a href="#">CCS Cheat Sheet - Credit</a>	1/18/10 4:46 PM
Quick Reference Guides	<a href="#">QRG SDE Incidents</a>	1/18/10 4:47 PM
Quick Reference Guides	<a href="#">QRG End Save Button</a>	1/18/10 4:46 PM
Quick Reference Guides	<a href="#">QRG Flex Billing Option</a>	2/16/10 8:54 AM
Quick Reference Guides	<a href="#">QRG Minor Customer Policy/Procedure</a>	12/4/09 2:59 PM
Quick Reference Guides	<a href="#">QRG Entering Pledges on Finalized Accounts</a>	12/1/09 10:39 AM
Quick Reference Guides	<a href="#">QRG ABC Security and Process Changes</a>	11/20/09 3:39 PM
Quick Reference Guides	<a href="#">QRG Outdoor Light Turn Off for KU 311 and LGE Customers</a>	11/20/09 1:13 PM
Quick Reference Guides	<a href="#">QRG Create SO for Vacant Premise</a>	12/29/09 9:44 AM
Quick Reference Guides	<a href="#">QRG When and How to Use ORO</a>	10/16/09 1:47 PM
Quick Reference Guides	<a href="#">QRG Add Outage Number to Connection Object</a>	7/24/09 2:35 PM
Quick Reference Guides	<a href="#">QRG Stopped Meter Process</a>	10/19/09 9:40 AM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Register a Collective Master in CSS</a>	2/5/10 12:52 PM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Reverse Move-Out for Account in Final Dunning</a>	2/3/10 11:19 AM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG LGE Deposit and Reconnect Information for KU Reps</a>	1/20/10 8:46 AM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG BillMail@ Troubleshooting Tips</a>	1/20/10 8:46 AM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG BillMail@ FAQs</a>	1/20/10 8:44 AM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG BillMail@ Overview</a>	1/20/10 8:46 AM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Display Owner Allocation for a Business Partner</a>	1/18/10 5:20 PM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Denying Service</a>	1/18/10 5:20 PM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Ad Hoc Access</a>	1/18/10 5:19 PM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Business Partners with Multiple Contract Accounts or Premises</a>	1/20/10 8:46 AM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Viewing Ad Hoc Documents</a>	1/20/10 8:47 AM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Viewing Pending Payments for Pledges, Billmatrix and Global E</a>	1/18/10 5:22 PM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Reverse Documents</a>	1/20/10 8:47 AM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Disconnections in WebClient</a>	1/18/10 5:20 PM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Budget Billing Account Views</a>	1/18/10 5:20 PM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Address Search</a>	1/18/10 5:19 PM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Account History Overview</a>	1/20/10 8:42 AM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Partial Payment Installment Plan Walkthrough</a>	1/20/10 8:47 AM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Vacant Residence Search and View Last Meter Reading</a>	1/18/10 5:21 PM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Move Scenarios</a>	1/18/10 5:21 PM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Correcting Parked Documents</a>	1/18/10 5:20 PM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Vacant Residence Search</a>	1/18/10 5:21 PM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG TTT Customer Moves</a>	1/18/10 5:21 PM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Postdating Moves for Customers Already Invoiced</a>	1/18/10 5:21 PM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG New Construction, Temporary and Permanent Service</a>	1/18/10 5:21 PM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG New Construction BPEM Cases</a>	1/20/10 8:46 AM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Move In When Physical Address Unavailable</a>	1/6/10 4:21 PM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Meter Reading Statuses Preventing Invoicing</a>	12/2/09 11:11 AM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Vacant Premise Denial of Service Note</a>	11/20/09 3:26 PM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Move Ins Requesting Partial Services (All Off)</a>	11/19/09 11:35 AM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Turn On of Second Service Not Requested at Move In</a>	11/19/09 2:31 PM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Reverse Move Scenarios</a>	11/9/09 6:09 PM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Contact Class List.pdf</a>	3/30/09 2:49 PM
Quick Reference Guides > QRG 6000 - Service Orders	<a href="#">QRG Manually Releasing KU Service Orders</a>	2/3/10 1:53 PM
Quick Reference Guides > QRG 6000 - Service Orders	<a href="#">QRG Service Orders for CAs with Multiple Outdoor Lights</a>	1/27/10 12:04 PM
Quick Reference Guides > QRG 6000 - Service Orders	<a href="#">QRG Service Order Layout</a>	1/18/10 4:44 PM
Quick Reference Guides > QRG 6000 - Service Orders	<a href="#">QRG Service Order Description Details</a>	1/18/10 4:12 PM
Quick Reference Guides > QRG 6000 - Service Orders	<a href="#">QRG Using IW3D to Print Service Orders</a>	1/18/10 4:12 PM
Quick Reference Guides > QRG 6000 - Service Orders	<a href="#">QRG Vacant Premise Order History</a>	1/18/10 4:12 PM
Quick Reference Guides > QRG 6000 - Service Orders	<a href="#">QRG Service Order Display by Premise</a>	1/18/10 2:27 PM
Quick Reference Guides > QRG 6000 - Service Orders	<a href="#">QRG Service Orders.pdf</a>	4/23/09 4:51 PM

Folder on Menu	Name	Published Date
Quick Reference Guides > QRG 7000 - Meter Reading	<a href="#">QRG UAR Processes</a>	1/20/10 1:38 PM
Quick Reference Guides > QRG 7000 - Meter Reading	<a href="#">QRG Zero Usage Processing</a>	1/20/10 9:08 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Payment Process for Non-Converted Write-Offs</a>	2/11/10 12:08 PM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Finding Why a Check Returned</a>	2/11/10 9:53 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Finding Payment Origin and Payment Type</a>	2/11/10 9:53 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Partial Payment Installment Plan</a>	1/20/10 10:34 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Price Maintain</a>	1/20/10 10:35 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Submitting Receivables to the Collection Agency</a>	1/20/10 10:36 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Incorrect Contract Account for Cash Desk</a>	1/20/10 10:34 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Cash Desk Unpermitted Clearing Message</a>	1/20/10 10:33 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Removing Clearing Restriction "8" from Transfer Documents</a>	1/20/10 10:35 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Price Admin</a>	1/20/10 10:35 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG MAP Process for Revenue Collection</a>	1/20/10 10:34 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Cash Desk Shortcuts</a>	1/20/10 11:14 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Payment Priority</a>	1/20/10 10:34 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Manual Dunning (ZDOF) Order</a>	1/20/10 10:34 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Dunning Overview</a>	1/20/10 10:33 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Clearing Account Return Codes</a>	1/20/10 10:33 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Returns Processing for Business Offices</a>	1/20/10 10:36 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Payment Transfer</a>	1/20/10 10:35 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Manual Interest Application for a Single Contract Account</a>	1/20/10 10:34 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG How To Manually Reverse and Release A Security Deposit</a>	1/20/10 1:46 PM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Executing Transactions In The Background</a>	1/20/10 11:15 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Using Dunning History To Calculate Current Disconnection Am</a>	1/20/10 10:36 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG SAP GUI for Cash Desk</a>	10/2/09 1:05 PM
Quick Reference Guides > QRG BPEM	<a href="#">BPEM and EMMA Resolution Guide</a>	1/28/10 5:02 PM
Quick Reference Guides > QRG BPEM	<a href="#">QRG BPEM Cases Detailed Spreadsheet</a>	1/29/10 8:55 AM
Quick Reference Guides > QRG BPEM	<a href="#">QRG BPEM Inbox Buttons</a>	1/20/10 11:09 AM
Quick Reference Guides > QRG BPEM	<a href="#">QRG Add Notes to a BPEM</a>	1/20/10 1:46 PM
Quick Reference Guides > QRG BPEM	<a href="#">QRG BPEM View</a>	1/20/10 1:46 PM
Quick Reference Guides > QRG BPEM	<a href="#">QRG BPEM Put My Cases First</a>	1/20/10 1:46 PM
Quick Reference Guides > QRG BPEM	<a href="#">QRG BPEM My Cases</a>	1/20/10 11:10 AM
Quick Reference Guides > QRG BPEM	<a href="#">QRG BPEM Inbox Overview</a>	1/20/10 11:10 AM
Quick Reference Guides > QRG BPEM	<a href="#">QRG BPEM Case List</a>	1/20/10 11:09 AM
Quick Reference Guides > QRG BPEM	<a href="#">QRG BPEM Case Description</a>	1/20/10 11:09 AM
Quick Reference Guides > QRG BPEM	<a href="#">QRG Forward a BPEM</a>	1/20/10 1:46 PM
Quick Reference Guides > QRG BPEM	<a href="#">QRG ZSVC BPEM Case Guidelines</a>	1/20/10 1:46 PM
Quick Reference Guides > QRG Service Suite (Mobile)	<a href="#">Service Suite MA</a>	3/31/09 9:55 AM
Quick Reference Guides > QRG Service Suite (Mobile)	<a href="#">Service Suite DA</a>	3/31/09 9:55 AM
RSC New Hire Training > 5020 EE Programs Maintenance RSC	<a href="#">EE Department DSM Setup</a>	10/1/09 12:33 PM
RSC New Hire Training > 5020 EE Programs Maintenance RSC	<a href="#">EE Department Processes</a>	10/1/09 3:03 PM
RSC New Hire Training > 8012 Transfers RSC	<a href="#">BPEM for Cross Company Transfers</a>	5/19/09 1:01 PM
RSC New Hire Training > 8035 Deposits RSC	<a href="#">8035 Deposits - RSC</a>	5/18/09 2:38 PM
RSC New Hire Training > 8035 Deposits RSC	<a href="#">Cancel Deposit Request</a>	5/18/09 2:39 PM
RSC New Hire Training > 8035 Deposits RSC	<a href="#">Create Additional Deposit</a>	5/18/09 2:40 PM
RSC New Hire Training > 8035 Deposits RSC	<a href="#">Create Deposit Installment Plan</a>	5/18/09 2:41 PM
RSC New Hire Training > 8035 Deposits RSC	<a href="#">Create Security Deposit</a>	5/18/09 2:41 PM
RSC New Hire Training > 8035 Deposits RSC	<a href="#">Display Deposit</a>	5/18/09 2:41 PM
RSC New Hire Training > 8053 Disconnection-Reconnection RSC	<a href="#">Create Reconnection Order</a>	5/19/09 12:52 PM
RSC New Hire Training > RSC Orientation	<a href="#">RSC ORIENTATION</a>	8/24/09 1:51 PM
Street Lights Outdoor Lights	<a href="#">Add Operand For Turned Off Lights</a>	2/8/10 11:39 AM
Street Lights Outdoor Lights	<a href="#">Manually Create BPEM Case ZC36</a>	5/27/09 5:09 PM
Street Lights Outdoor Lights	<a href="#">Create ZILI Service Order</a>	5/27/09 5:08 PM
Street Lights Outdoor Lights	<a href="#">Create Facility Charges on an Unmetered Installation</a>	7/8/09 9:09 AM
Street Lights Outdoor Lights	<a href="#">Change Unmetered Installation Rep Factor</a>	7/8/09 9:07 AM
Work Arouds > Work Arouds - 5000 - Customer Service	<a href="#">Work Around - Exit Screen for Move Out-In for Green Energy.pdf</a>	3/31/09 6:25 PM
Work Arouds > Work Arouds - 5000 - Customer Service	<a href="#">Work Around - Update Links on Contract Account Screen.pdf</a>	3/31/09 4:26 PM
Work Arouds > Work Arouds - 5000 - Customer Service	<a href="#">Work Around - Forced Move-Out Date Change</a>	7/17/09 2:50 PM
Work Arouds > Work Arouds - 8000 - Finance	<a href="#">Work Around - Display Agency ID on Custom Collection Screen.pdf</a>	3/31/09 4:26 PM
Work Arouds > Work Arouds - 8000 - Finance	<a href="#">Work Around - Check Amount Posting as Cash Instead of Check for</a>	4/15/09 7:22 AM
Work Arouds > Work Arouds - 8000 - Finance	<a href="#">Work Around - Clarifying Bill Matrix and Global Express Payments</a>	5/8/09 11:38 AM



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 2**

**Responding Witness: Butch Cockerill**

- Q-2. Please provide for the five past years, listed by month, the number of customer accounts who have been assessed the late payment penalty. If customer accounts have been assessed a late payment penalty more than once, please provide the total number of these accounts.
- A-2. 222,503 customer accounts were assessed more than one late payment charge during the time period April 1 – December 31, 2009.

<b>Month</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
Jan	49,967	53,147	51,535	54,774	56,582
Feb	35,111	45,958	47,006	58,010	64,921
Mar	49,219	53,201	56,874	56,757	66,340
Apr	50,785	51,960	51,566	59,834	106,087
May	48,168	49,676	49,356	54,827	127,113
Jun	46,020	48,479	50,897	48,085	113,481
Jul	53,033	49,553	55,560	59,231	124,354
Aug	63,139	59,780	61,041	62,747	118,549
Sep	59,146	57,493	56,998	64,606	111,548
Oct	46,846	48,998	65,744	67,776	120,055
Nov	40,119	50,140	56,258	48,366	112,780
Dec	50,115	53,515	55,978	65,041	115,456



LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010

Question No. 3

Responding Witness: Butch Cockerill

- Q-3. Please provide for the five past years, listed by month, the amount in dollars that LG&E has assessed in late payment penalties.
- a. Provide this same information broken down by account status, as in 30 days past due, 60 days past due, etc.
  - b. Provide the dollar amount LG&E has assessed in late payment penalties for the five past years, broken down by zip code.

A-3.

Month	2005	2006	2007	2008	2009
Jan	\$318,402	\$574,142	\$350,222	\$403,345	\$438,134
Feb	\$339,656	\$495,132	\$368,878	\$579,820	\$872,938
Mar	\$384,754	\$471,185	\$519,474	\$618,166	\$711,833
Apr	\$328,964	\$479,865	\$364,530	\$473,856	\$1,040,937
May	\$249,015	\$306,747	\$238,626	\$328,167	\$985,812
Jun	\$179,069	\$192,079	\$240,465	\$227,058	\$581,237
Jul	\$255,318	\$257,495	\$300,530	\$301,161	\$848,238
Aug	\$340,065	\$310,483	\$344,345	\$404,002	\$725,723
Sep	\$366,593	\$349,469	\$387,204	\$449,275	\$668,267
Oct	\$279,091	\$240,315	\$408,026	\$409,145	\$789,296
Nov	\$195,723	\$200,883	\$271,498	\$281,751	\$508,511
Dec	\$264,422	\$317,921	\$316,643	\$308,890	\$643,945

- a. Late payment charges are only assessed one time on the current bill amount only. Arrears are not subject to late payment charges.
- b. Please see attachment LGE AG-3(b)(1), which contains the requested data through March 31, 2009, from LG&E's legacy CIS system, and LGE AG-3(b)(2), which contains the requested data from April 1, 2009, through December 31, 2009, from LG&E's current CCS system. LG&E does not have a business reason to maintain ongoing files with the requested information

segregated according to requested parameters. The attached information represents LG&E's effort to extract the data according to the requested parameters within the time allowed to respond to this request for information. Please note that LG&E interacts with its customers primarily through their mailing addresses. Customers' mailing addresses do not always coincide with where they take service, which may impact the attached zip code breakdown.

ZipCode	LPC Assessed
40004	\$ 83,366
40006	\$ 8,531
40010	\$ 17,696
40011	\$ 7,509
40013	\$ 494
40014	\$ 281,259
40017	\$ 91
40018	\$ 636
40019	\$ 35,600
40023	\$ 25,841
40025	\$ 1,602
40026	\$ 70,996
40027	\$ 9,459
40031	\$ 159,697
40033	\$ 212
40037	\$ 6,739
40041	\$ 1,776
40047	\$ 171,219
40048	\$ 375
40050	\$ 6,751
40055	\$ 9,008
40056	\$ 63,556
40057	\$ 12,109
40059	\$ 240,647
40067	\$ 22,230
40068	\$ 5,085
40069	\$ 85
40071	\$ 4,592
40077	\$ 11,874
40108	\$ 72,121
40109	\$ 14,002
40110	\$ 1,446
40118	\$ 275,476
40150	\$ 4,810
40155	\$ 39,662
40160	\$ 82,159
40162	\$ 3,965
40165	\$ 355,783
40175	\$ 19,581
40177	\$ 51,987
40201	\$ 13
40202	\$ 389,515
40203	\$ 1,075,438

ZipCode	LPC Assessed
40204	\$ 588,874
40205	\$ 423,946
40206	\$ 838,659
40207	\$ 588,023
40208	\$ 601,993
40209	\$ 59,322
40210	\$ 1,007,405
40211	\$ 1,896,275
40212	\$ 1,256,401
40213	\$ 676,545
40214	\$ 1,370,820
40215	\$ 919,279
40216	\$ 1,617,678
40217	\$ 422,052
40218	\$ 11,732,176
40219	\$ 1,150,564
40220	\$ 692,622
40221	\$ 440
40222	\$ 434,522
40223	\$ 511,623
40225	\$ 21
40228	\$ 345,447
40229	\$ 15,869,381
40241	\$ 735,215
40242	\$ 183,217
40243	\$ 201,293
40245	\$ 448,326
40258	\$ 822,355
40272	\$ 1,005,761
40291	\$ 704,184
40292	\$ 6
40299	\$ 907,875
41648	\$ 1,552
42214	\$ 746
42701	\$ 4,595
42716	\$ 6,902
42722	\$ 275
42746	\$ 117
42748	\$ 29,426
42749	\$ 223
42757	\$ 3,649
42764	\$ 300

Zip Code	LPC Assessed
00730	\$ 9
01104	\$ 30
01220	\$ 2
01432	\$ 14
01521	\$ 5
01581	\$ 17
01602	\$ 1
01748	\$ 4
01803	\$ 3
01821	\$ 1
02122	\$ 9
02139	\$ 1
02532	\$ 18
02742	\$ 2
02780	\$ 80
02903	\$ 4
03032	\$ 2
03266	\$ 25
03885	\$ 2
04401	\$ 9
06042	\$ 6
06062	\$ 15
06107	\$ 10
06401	\$ 9
06410	\$ 14
06460	\$ 13
06461	\$ 6
06511	\$ 17
06513	\$ 7
06518	\$ 3
06850	\$ 0
06854	\$ 37
06901	\$ 2
07054	\$ 9
07069	\$ 5
07652	\$ 4
07662	\$ 2
07718	\$ 3
07720	\$ 14
07740	\$ 4
07928	\$ 3
08005	\$ 16
08328	\$ 7

Zip Code	LPC Assessed
08527	\$ 11
08530	\$ 4
08536	\$ 3
08830	\$ 157
08902	\$ 24
10025	\$ 8
10026	\$ 4
10033	\$ 2
10036	\$ -
10305	\$ 3
10589	\$ 3
10701	\$ 2
10925	\$ 6
11105	\$ 3
11201	\$ 6
11226	\$ 22
11230	\$ 4
11232	\$ 3
11237	\$ 44
11238	\$ 11
11355	\$ 3
11364	\$ 4
11365	\$ 2
11510	\$ 12
15065	\$ 7
15237	\$ 43
15241	\$ 7
16052	\$ 21
16127	\$ 5
16509	\$ 14
17111	\$ 4
17322	\$ 4
18018	\$ 2
18042	\$ 6
18106	\$ 12
18507	\$ 23
18634	\$ 9
19063	\$ 47
19078	\$ 18
19103	\$ 6
19118	\$ 21
19120	\$ 7
19137	\$ 24

Zip Code	LPC Assessed
19147	\$ 11
19422	\$ 4
19446	\$ 2
19565	\$ 18
19701	\$ 6
20005	\$ 2
20016	\$ 35
20036	\$ 40
20165	\$ 6
20190	\$ 18
20191	\$ 4
20602	\$ 1
20745	\$ 5
20852	\$ 11
20854	\$ 34
20879	\$ 5
20901	\$ 14
20910	\$ 2
21012	\$ 30
21028	\$ 27
21087	\$ 12
21212	\$ 12
21224	\$ 4
21226	\$ 7
21244	\$ 14
21403	\$ 7
21795	\$ 15
22025	\$ 4
22043	\$ 3
22150	\$ 21
22193	\$ 15
22312	\$ 13
22315	\$ 14
22802	\$ 6
22967	\$ 17
23188	\$ 14
23220	\$ 9
23321	\$ 5
23464	\$ 22
23801	\$ 4
23834	\$ 18
24018	\$ 11
24019	\$ 4

Zip Code	LPC Assessed
24078	\$ 18
24354	\$ 34
24983	\$ 6
25202	\$ 1
25203	\$ 12
25403	\$ 15
25504	\$ 2
25661	\$ 21
25692	\$ 3
25701	\$ 6
25801	\$ 5
26419	\$ 21
26505	\$ 3
27205	\$ 9
27292	\$ 30
27302	\$ 22
27536	\$ 10
27539	\$ 36
27560	\$ 4
27589	\$ 9
27612	\$ 9
27615	\$ 2
27704	\$ 5
27707	\$ 19
27803	\$ 2
28025	\$ 50
28034	\$ 6
28146	\$ 13
28209	\$ 20
28210	\$ 41
28211	\$ 9
28217	\$ 18
28262	\$ 2
28273	\$ 4
28277	\$ 12
28390	\$ 10
28401	\$ 7
28467	\$ 16
28513	\$ 7
28546	\$ 31
28714	\$ 9
28716	\$ 11
28789	\$ 1

Zip Code	LPC Assessed
28906	\$ 24
29170	\$ 15
29205	\$ 3
29212	\$ 23
29334	\$ 17
29412	\$ 1
29420	\$ 7
29445	\$ 16
29466	\$ 5
29544	\$ 13
29556	\$ 10
29568	\$ 3
29601	\$ 15
29607	\$ 8
29673	\$ 16
29681	\$ 10
29687	\$ 2
29708	\$ 6
29732	\$ 13
29906	\$ 13
29909	\$ 73
29945	\$ 5
30009	\$ -
30024	\$ 11
30041	\$ 1
30047	\$ 50
30052	\$ 16
30055	\$ 7
30062	\$ 2
30067	\$ 8
30076	\$ 34
30082	\$ 3
30083	\$ 22
30092	\$ 3
30093	\$ 19
30094	\$ 5
30120	\$ 4
30122	\$ 5
30126	\$ 14
30145	\$ 2
30185	\$ 16
30189	\$ 32
30213	\$ 9

Zip Code	LPC Assessed
30224	\$ 15
30233	\$ 7
30236	\$ 3
30265	\$ 19
30269	\$ 9
30277	\$ 3
30281	\$ 33
30294	\$ 17
30308	\$ 24
30328	\$ 2
30329	\$ 5
30331	\$ 3
30339	\$ 17
30340	\$ 33
30518	\$ 20
30606	\$ 11
30642	\$ 45
30663	\$ 5
30721	\$ 8
30741	\$ 11
30809	\$ 10
30907	\$ 1
30909	\$ 50
31027	\$ 15
31111	\$ 2
31324	\$ 30
31328	\$ 7
31331	\$ 3
31401	\$ 5
31522	\$ 29
31833	\$ 3
31907	\$ 9
32008	\$ 11
32009	\$ 8
32034	\$ 18
32035	\$ 0
32043	\$ 3
32086	\$ 11
32114	\$ 22
32130	\$ 37
32137	\$ 16
32148	\$ 9
32207	\$ 12

Zip Code	LPC Assessed
32216	\$ 30
32218	\$ 5
32224	\$ 3
32244	\$ 7
32256	\$ 17
32303	\$ 4
32308	\$ 8
32401	\$ 45
32456	\$ 12
32501	\$ 8
32536	\$ 4
32653	\$ 8
32668	\$ 8
32669	\$ 24
32712	\$ 22
32714	\$ 6
32720	\$ 19
32738	\$ 2
32773	\$ 21
32779	\$ 5
32808	\$ 22
32819	\$ 11
32825	\$ 12
32827	\$ 5
32835	\$ 3
32904	\$ 4
32934	\$ 5
32953	\$ 32
33010	\$ 5
33012	\$ 18
33019	\$ -
33025	\$ 6
33026	\$ 3
33032	\$ 6
33055	\$ 24
33069	\$ 15
33126	\$ -
33135	\$ 28
33137	\$ 1
33157	\$ 19
33160	\$ 11
33165	\$ 2
33166	\$ 2

Zip Code	LPC Assessed
33170	\$ 2
33172	\$ 4
33189	\$ 15
33193	\$ 1
33305	\$ 31
33306	\$ 26
33313	\$ 11
33319	\$ 7
33322	\$ 16
33411	\$ 7
33413	\$ 11
33432	\$ 8
33436	\$ -
33455	\$ 12
33458	\$ 8
33510	\$ 26
33511	\$ 25
33558	\$ 3
33579	\$ 27
33594	\$ 15
33615	\$ 14
33625	\$ 18
33629	\$ 15
33637	\$ 2
33716	\$ 29
33756	\$ 4
33770	\$ 7
33803	\$ 22
33813	\$ 5
33823	\$ 4
33837	\$ 21
33872	\$ 2
33884	\$ 7
33908	\$ 47
33909	\$ 32
33912	\$ 14
33914	\$ 9
33919	\$ 8
33980	\$ 23
33990	\$ 6
34091	\$ 8
34104	\$ 16
34222	\$ 14

Zip Code	LPC Assessed
34223	\$ 14
34229	\$ 8
34238	\$ 4
34239	\$ 14
34432	\$ 7
34488	\$ 7
34609	\$ 16
34637	\$ 5
34685	\$ 7
34689	\$ -
34713	\$ 32
34741	\$ 5
34787	\$ 2
34788	\$ 2
34987	\$ 4
34990	\$ 11
35022	\$ -
35045	\$ 4
35064	\$ 14
35068	\$ 9
35124	\$ 6
35126	\$ 53
35209	\$ 14
35210	\$ 12
35216	\$ 10
35242	\$ 15
35405	\$ 18
35603	\$ 6
35763	\$ 15
35806	\$ 1
36067	\$ 30
36203	\$ 8
36420	\$ 12
36606	\$ 15
36619	\$ 1
36856	\$ 8
37013	\$ 41
37040	\$ -
37042	\$ 7
37043	\$ 30
37066	\$ 12
37075	\$ 18
37122	\$ 22

Zip Code	LPC Assessed
37128	\$ 16
37129	\$ 11
37138	\$ 27
37143	\$ 2
37152	\$ 13
37167	\$ 20
37179	\$ 7
37203	\$ 17
37205	\$ 6
37206	\$ 2
37211	\$ 15
37212	\$ 11
37214	\$ 43
37217	\$ 27
37218	\$ 9
37221	\$ 20
37312	\$ 28
37377	\$ 13
37388	\$ 3
37421	\$ 33
37604	\$ 1
37615	\$ 4
37617	\$ 15
37620	\$ 4
37660	\$ 22
37664	\$ 8
37743	\$ 11
37745	\$ 3
37757	\$ 20
37777	\$ 45
37820	\$ 8
37849	\$ 8
37876	\$ 6
37914	\$ 11
37916	\$ 2
37917	\$ 21
37918	\$ 39
37919	\$ 43
37922	\$ 10
37998	\$ 1
38002	\$ 30
38106	\$ 1
38115	\$ 9

Zip Code	LPC Assessed
38138	\$ 28
38237	\$ 49
38305	\$ -
38362	\$ 9
38544	\$ 2
38672	\$ 11
38856	\$ 17
38930	\$ 16
39047	\$ 22
39056	\$ 10
39183	\$ 10
39206	\$ 8
39335	\$ 1
39365	\$ 13
39402	\$ 11
39503	\$ 9
39507	\$ 3
39581	\$ 26
40002	\$ 1
40003	\$ 19
40004	\$ 21,695
40006	\$ 1,883
40008	\$ 90
40010	\$ 5,343
40011	\$ 1,691
40012	\$ 7
40013	\$ 425
40014	\$ 95,407
40017	\$ 4
40018	\$ 289
40019	\$ 6,541
40022	\$ 51
40023	\$ 9,008
40025	\$ 1,134
40026	\$ 27,330
40027	\$ 2,858
40031	\$ 50,192
40032	\$ 12
40033	\$ 99
40037	\$ 1,164
40041	\$ 1,859
40045	\$ 1
40046	\$ 39

Zip Code	LPC Assessed
40047	\$ 46,877
40048	\$ 557
40050	\$ 1,501
40051	\$ 72
40055	\$ 3,183
40056	\$ 19,818
40057	\$ 2,119
40059	\$ 91,619
40063	\$ 13
40065	\$ 1,325
40067	\$ 5,376
40068	\$ 1,108
40069	\$ 121
40070	\$ 5
40071	\$ 1,617
40075	\$ 44
40076	\$ 45
40077	\$ 4,727
40078	\$ 9
40107	\$ 19
40108	\$ 22,915
40109	\$ 3,515
40115	\$ 13
40117	\$ 100
40118	\$ 76,454
40119	\$ 53
40121	\$ 103
40129	\$ 121
40140	\$ 4
40142	\$ 133
40143	\$ 22
40146	\$ 75
40150	\$ 1,818
40152	\$ 7
40155	\$ 10,274
40157	\$ 17
40160	\$ 15,504
40162	\$ 842
40165	\$ 104,852
40171	\$ 26
40175	\$ 4,754
40176	\$ 7
40177	\$ 11,034

Zip Code	LPC Assessed
40178	\$ 15
40201	\$ 190
40202	\$ 139,034
40203	\$ 193,785
40204	\$ 138,512
40205	\$ 128,089
40206	\$ 168,872
40207	\$ 206,297
40208	\$ 125,412
40209	\$ 29,462
40210	\$ 170,895
40211	\$ 306,288
40212	\$ 215,749
40213	\$ 184,417
40214	\$ 351,546
40215	\$ 197,424
40216	\$ 390,333
40217	\$ 90,848
40218	\$ 262,160
40219	\$ 306,090
40220	\$ 201,937
40221	\$ 293
40222	\$ 156,297
40223	\$ 170,737
40224	\$ 90
40225	\$ 19
40228	\$ 117,250
40229	\$ 278,182
40231	\$ 9
40232	\$ 122
40233	\$ 76
40241	\$ 161,311
40242	\$ 56,922
40243	\$ 64,656
40245	\$ 151,279
40250	\$ 117
40251	\$ 285
40252	\$ 101
40253	\$ 93
40255	\$ 14
40256	\$ 150
40257	\$ 28
40258	\$ 242,050

Zip Code	LPC Assessed
40259	\$ 251
40261	\$ 102
40265	\$ 17
40268	\$ 137
40269	\$ 85
40270	\$ 41
40272	\$ 289,266
40280	\$ 25
40290	\$ 8
40291	\$ 214,550
40299	\$ 293,021
40324	\$ 40
40342	\$ 52
40347	\$ 44
40353	\$ 12
40355	\$ 21
40356	\$ 57
40359	\$ 38
40361	\$ 8
40370	\$ 19
40372	\$ 22
40379	\$ 8
40383	\$ 105
40391	\$ 35
40403	\$ 28
40419	\$ 16
40422	\$ 103
40444	\$ 31
40456	\$ 28
40475	\$ 55
40476	\$ 32
40489	\$ 17
40502	\$ 68
40503	\$ 72
40504	\$ 141
40505	\$ 13
40508	\$ 13
40509	\$ 199
40511	\$ 107
40513	\$ 28
40514	\$ 63
40515	\$ 88
40517	\$ 132

Zip Code	LPC Assessed
40601	\$ 119
40621	\$ 8
40647	\$ 14
40701	\$ 17
40744	\$ 24
40823	\$ 1
40921	\$ 44
40962	\$ 11
41001	\$ 7
41005	\$ 3
41008	\$ 82
41011	\$ 19
41015	\$ 13
41017	\$ 149
41018	\$ 50
41031	\$ 2
41035	\$ 23
41042	\$ 50
41045	\$ 3
41048	\$ 37
41051	\$ 52
41056	\$ 27
41063	\$ 21
41071	\$ 2
41075	\$ 2
41083	\$ 58
41091	\$ 5
41094	\$ 13
41097	\$ 6
41098	\$ 8
41101	\$ 6
41102	\$ 12
41129	\$ 6
41139	\$ 5
41144	\$ 21
41164	\$ 8
41230	\$ 5
41254	\$ 5
41339	\$ 7
41513	\$ 10
41537	\$ 16
41554	\$ 13
41619	\$ 23

Zip Code	LPC Assessed
41648	\$ 5
41701	\$ 8
41729	\$ 0
42001	\$ 32
42003	\$ 19
42021	\$ 8
42025	\$ 37
42027	\$ 10
42028	\$ 16
42041	\$ 17
42044	\$ 4
42048	\$ 5
42053	\$ 6
42058	\$ 46
42066	\$ 3
42071	\$ 19
42101	\$ 71
42103	\$ 65
42104	\$ 73
42123	\$ 22
42127	\$ 19
42134	\$ 36
42141	\$ 29
42160	\$ 8
42164	\$ 2
42167	\$ 22
42171	\$ 26
42204	\$ 7
42207	\$ 15
42214	\$ 173
42217	\$ 17
42223	\$ 36
42240	\$ 59
42261	\$ 10
42276	\$ 18
42285	\$ 20
42301	\$ 56
42302	\$ 3
42303	\$ 105
42320	\$ 37
42328	\$ 3
42330	\$ 21
42343	\$ 71

Zip Code	LPC Assessed
42345	\$ 2
42350	\$ 5
42366	\$ 2
42376	\$ 5
42413	\$ 25
42420	\$ 7
42431	\$ 30
42445	\$ 11
42455	\$ 1
42501	\$ 2
42503	\$ 4
42518	\$ 25
42553	\$ 10
42629	\$ 25
42633	\$ 1
42701	\$ 1,741
42702	\$ 17
42716	\$ 985
42717	\$ 6
42718	\$ 201
42721	\$ 3
42722	\$ 115
42724	\$ 81
42726	\$ 51
42728	\$ 42
42729	\$ 2
42732	\$ 3
42740	\$ 17
42746	\$ 11
42748	\$ 5,916
42749	\$ 92
42754	\$ 133
42757	\$ 599
42764	\$ 30
42765	\$ 43
42776	\$ 11
42784	\$ 19
43017	\$ 3
43068	\$ 3
43081	\$ 20
43103	\$ 17
43110	\$ 5
43119	\$ 23

Zip Code	LPC Assessed
43123	\$ 9
43209	\$ 24
43215	\$ 6
43220	\$ 26
43227	\$ 11
43231	\$ 9
43232	\$ 2
43402	\$ 15
43558	\$ 3
43560	\$ 1
43606	\$ 8
43623	\$ 6
44001	\$ 8
44004	\$ 4
44012	\$ 8
44035	\$ 14
44055	\$ 5
44106	\$ 19
44113	\$ 10
44120	\$ 10
44121	\$ 10
44122	\$ 2
44144	\$ 2
44145	\$ 18
44240	\$ 4
44281	\$ 16
44310	\$ 19
44504	\$ 10
44685	\$ 3
44714	\$ 1
44718	\$ 3
44720	\$ 8
44820	\$ 12
45011	\$ 16
45036	\$ 3
45042	\$ 5
45056	\$ 11
45069	\$ 22
45101	\$ 12
45202	\$ 16
45204	\$ 409
45208	\$ 2
45209	\$ 2

Zip Code	LPC Assessed
45211	\$ 28
45212	\$ 9
45215	\$ 25
45220	\$ 3
45224	\$ 26
45227	\$ 6
45236	\$ 14
45238	\$ 4
45239	\$ 11
45241	\$ 2
45242	\$ 87
45244	\$ 2
45246	\$ 13
45255	\$ 11
45330	\$ 3
45342	\$ 41
45404	\$ 4
45405	\$ 27
45430	\$ 4
45619	\$ 21
45662	\$ 2
45887	\$ 8
46001	\$ 6
46032	\$ 22
46033	\$ 14
46037	\$ 39
46038	\$ 8
46051	\$ 11
46055	\$ 4
46060	\$ 24
46062	\$ 12
46123	\$ 8
46135	\$ 11
46140	\$ 6
46143	\$ 15
46201	\$ 12
46202	\$ 4
46203	\$ 32
46204	\$ 5
46205	\$ 5
46217	\$ 3
46219	\$ 16
46220	\$ 13

Zip Code	LPC Assessed
46226	\$ 2
46227	\$ 49
46228	\$ 16
46229	\$ 22
46236	\$ 13
46237	\$ 10
46239	\$ 15
46240	\$ 28
46250	\$ 20
46260	\$ 6
46278	\$ 1
46307	\$ 20
46321	\$ 10
46368	\$ 15
46385	\$ 3
46514	\$ 8
46545	\$ 20
46614	\$ 13
46619	\$ 28
46755	\$ 14
46803	\$ 6
46818	\$ 12
46835	\$ 9
46952	\$ 15
47006	\$ 29
47106	\$ 30
47111	\$ 156
47112	\$ 78
47115	\$ 4
47117	\$ 1
47118	\$ 36
47119	\$ 155
47122	\$ 100
47124	\$ 43
47125	\$ 16
47126	\$ 35
47129	\$ 492
47130	\$ 1,172
47131	\$ 20
47135	\$ 37
47136	\$ 61
47137	\$ 17
47138	\$ 5

Zip Code	LPC Assessed
47140	\$ 31
47141	\$ 11
47143	\$ 28
47147	\$ 24
47150	\$ 1,001
47151	\$ 51
47160	\$ 25
47161	\$ 18
47164	\$ 19
47165	\$ 80
47167	\$ 27
47170	\$ 58
47172	\$ 365
47175	\$ 6
47192	\$ 8
47201	\$ 6
47202	\$ 9
47250	\$ 30
47272	\$ 8
47283	\$ 9
47303	\$ 16
47374	\$ 13
47401	\$ 9
47403	\$ 3
47408	\$ 5
47424	\$ 19
47432	\$ 26
47454	\$ 40
47469	\$ 11
47471	\$ 8
47620	\$ 71
47635	\$ 14
47710	\$ 23
47711	\$ 32
47712	\$ 4
47713	\$ 15
47714	\$ 12
47715	\$ 49
47725	\$ 3
47802	\$ 4
47842	\$ 4
47876	\$ 1
47940	\$ 9

Zip Code	LPC Assessed
48034	\$ 21
48036	\$ 13
48076	\$ 4
48079	\$ 8
48089	\$ 1
48117	\$ 10
48124	\$ 7
48125	\$ 3
48127	\$ 24
48167	\$ 2
48170	\$ 8
48173	\$ 2
48183	\$ 12
48206	\$ 44
48219	\$ 41
48223	\$ 23
48234	\$ 8
48326	\$ 8
48329	\$ 9
48334	\$ 5
48356	\$ 15
48377	\$ 5
48382	\$ 9
48413	\$ 7
48415	\$ 8
48657	\$ 10
48858	\$ 5
48864	\$ 3
48895	\$ 9
49001	\$ 26
49082	\$ 13
49202	\$ 9
49233	\$ 8
49341	\$ 1
49456	\$ 3
49503	\$ 1
49506	\$ 11
49512	\$ 12
49546	\$ 9
49601	\$ 4
50111	\$ 3
50266	\$ 14
50644	\$ 22

Zip Code	LPC Assessed
51104	\$ 11
51501	\$ 1
52001	\$ 12
52241	\$ 8
52404	\$ 9
52722	\$ 45
52804	\$ 3
53027	\$ 24
53140	\$ 2
53202	\$ 6
53213	\$ 9
53217	\$ 5
53405	\$ 8
53597	\$ 2
53705	\$ 3
54449	\$ 12
54701	\$ 13
54904	\$ 14
55057	\$ 6
55073	\$ 9
55401	\$ 3
55403	\$ 36
55404	\$ 27
55416	\$ 16
55423	\$ 6
55901	\$ 18
55963	\$ 6
55976	\$ 5
56098	\$ 5
56515	\$ 2
57005	\$ 7
57350	\$ 4
60007	\$ 3
60016	\$ 1
60045	\$ 37
60089	\$ 8
60098	\$ 22
60120	\$ 11
60166	\$ 3
60187	\$ 5
60428	\$ 39
60440	\$ 8
60452	\$ 16

Zip Code	LPC Assessed
60465	\$ 6
60471	\$ 11
60477	\$ 20
60502	\$ 7
60521	\$ 27
60542	\$ 1
60544	\$ 1
60586	\$ 25
60601	\$ 29
60612	\$ 13
60614	\$ 5
60620	\$ 17
60625	\$ 11
60626	\$ 3
60649	\$ 2
60657	\$ 12
60659	\$ 7
60660	\$ 18
60827	\$ 9
61008	\$ 16
61111	\$ 11
61356	\$ 3
61701	\$ 8
61801	\$ 4
61833	\$ 7
61858	\$ 2
62002	\$ 2
62214	\$ 15
62221	\$ 4
62269	\$ 3
62522	\$ 3
62681	\$ 11
62703	\$ 4
62864	\$ 11
62870	\$ 26
62959	\$ 12
62960	\$ 13
63006	\$ 4
63011	\$ 8
63021	\$ 5
63026	\$ 2
63033	\$ 9
63101	\$ 21

Zip Code	LPC Assessed
63106	\$ 12
63118	\$ 7
63122	\$ 44
63129	\$ 10
63130	\$ 6
63136	\$ 41
63141	\$ 23
63146	\$ 29
63366	\$ 1
63367	\$ 8
63640	\$ 20
63801	\$ 4
63834	\$ 15
63901	\$ 4
64029	\$ 5
64118	\$ 55
64132	\$ 5
64850	\$ 4
64855	\$ 8
65017	\$ 14
65251	\$ 4
65401	\$ 21
65536	\$ 11
65605	\$ 4
65616	\$ 25
65714	\$ 35
65740	\$ 4
65742	\$ 27
66049	\$ 4
66062	\$ 32
66071	\$ 3
66109	\$ 1
66202	\$ 2
66213	\$ 1
66221	\$ 20
66505	\$ 8
68022	\$ 8
68102	\$ 4
68114	\$ 5
68131	\$ 6
68147	\$ 35
68154	\$ 2
68601	\$ 2

Zip Code	LPC Assessed
68787	\$ 14
69343	\$ 3
70003	\$ 1
70053	\$ 19
70072	\$ 18
70117	\$ 3
70125	\$ 9
70131	\$ 6
70458	\$ 1
70471	\$ 7
70634	\$ 4
70785	\$ 16
71104	\$ 2
71913	\$ 21
71921	\$ 38
72113	\$ 50
72736	\$ 14
72936	\$ 17
72948	\$ 15
73020	\$ 10
73036	\$ 29
73120	\$ 11
73132	\$ 3
73763	\$ 7
74112	\$ 15
74121	\$ 513
75019	\$ 1
75022	\$ 18
75034	\$ 7
75035	\$ 3
75056	\$ 1
75070	\$ 5
75075	\$ 10
75080	\$ 10
75093	\$ 3
75098	\$ 29
75154	\$ 40
75204	\$ 16
75217	\$ 21
75220	\$ 15
75253	\$ 22
75401	\$ 19
75409	\$ 3

Zip Code	LPC Assessed
75701	\$ 23
75703	\$ 10
75704	\$ 11
76011	\$ 11
76017	\$ 11
76049	\$ 11
76063	\$ 4
76114	\$ 7
76248	\$ 19
76262	\$ 17
76526	\$ 10
76544	\$ 2
76549	\$ 24
76664	\$ 3
77025	\$ 7
77027	\$ 39
77037	\$ 16
77054	\$ 15
77075	\$ -
77079	\$ 6
77082	\$ 7
77364	\$ 50
77373	\$ 3
77381	\$ 28
77385	\$ 5
77389	\$ 5
77423	\$ 27
77433	\$ 8
77450	\$ 10
77477	\$ 9
77488	\$ 32
77494	\$ 39
77581	\$ 4
77584	\$ 5
77586	\$ 6
77590	\$ 31
77854	\$ 5
78006	\$ 4
78015	\$ 4
78155	\$ 5
78213	\$ 1
78233	\$ 3
78240	\$ 3

Zip Code	LPC Assessed
78247	\$ 20
78248	\$ 4
78254	\$ 3
78260	\$ 12
78261	\$ 5
78504	\$ 1
78542	\$ 5
78550	\$ 37
78628	\$ -
78664	\$ 8
78708	\$ 61
78721	\$ 18
78727	\$ 7
79367	\$ 23
79705	\$ 8
80002	\$ 3
80011	\$ 8
80023	\$ 1
80026	\$ 12
80027	\$ 1
80102	\$ 30
80108	\$ 16
80112	\$ 9
80132	\$ 5
80202	\$ 3
80207	\$ 17
80215	\$ 20
80216	\$ 303
80231	\$ 28
80241	\$ 8
80439	\$ 13
80521	\$ 21
80525	\$ 17
80905	\$ 23
80908	\$ 35
80911	\$ 8
83422	\$ 14
84087	\$ 3
84115	\$ 10
84604	\$ 5
84780	\$ 9
85032	\$ 41
85041	\$ 12

Zip Code	LPC Assessed
85051	\$ 4
85142	\$ 24
85243	\$ 10
85246	\$ 20
85297	\$ 15
85340	\$ 2
85382	\$ 9
85710	\$ 3
85742	\$ 12
85745	\$ 8
85746	\$ 2
85749	\$ 6
86427	\$ 10
87108	\$ 10
87110	\$ 85
87144	\$ 8
89011	\$ 8
89032	\$ 3
89117	\$ 5
89139	\$ 5
90043	\$ 2
90048	\$ 4
90068	\$ 4
90278	\$ 4
90292	\$ 2
90621	\$ 5
90660	\$ 17
91107	\$ 45
91301	\$ 21
91306	\$ 7
91324	\$ 3
91364	\$ 27
91711	\$ 7
92003	\$ 7
92019	\$ 5
92065	\$ 34
92067	\$ 17
92103	\$ 8
92127	\$ 3
92154	\$ 1
92377	\$ 7
92504	\$ 17
92506	\$ 2

Zip Code	LPC Assessed
92582	\$ 4
92704	\$ 17
92801	\$ 6
93001	\$ 19
93010	\$ 10
93105	\$ 26
93384	\$ 8
93950	\$ 15
94086	\$ 2
94121	\$ 10
94303	\$ 8
94520	\$ 5
94541	\$ 1
94587	\$ 6
94601	\$ 21
94612	\$ 10
94709	\$ 18
95127	\$ 3
95688	\$ 3
95742	\$ 25
95758	\$ 41
95833	\$ 4
95834	\$ 12
96224	\$ 15
96507	\$ 4
97053	\$ 42
97086	\$ 29
97228	\$ 677
97229	\$ 41
97355	\$ 3
97405	\$ 3
97520	\$ 25
97624	\$ 7
97760	\$ 7
98027	\$ 6
98056	\$ 10
98121	\$ 10
98296	\$ 2
98383	\$ 16
98664	\$ 9
99516	\$ 8
99645	\$ 12



LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010

Question No. 4

Responding Witness: Butch Cockerill

- Q-4. Please provide for the five past years, listed by month, the amount in dollars that LG&E has collected in late payment penalties.
- Provide this same information broken down by account status, as in 30 days past due, 60 days past due, etc.
  - Provide the dollar amount LG&E has collected in late payment penalties for the five past years, broken down by zip code.

A-4.

Month	2005	2006	2007	2008	2009
Jan	\$305,317	\$464,297	\$365,568	\$395,882	\$459,377
Feb	\$283,563	\$478,688	\$323,328	\$451,019	\$538,910
Mar	\$373,188	\$449,291	\$446,157	\$612,307	\$642,120
Apr	\$310,145	\$430,033	\$444,845	\$521,883	\$579,073
May	\$291,931	\$387,905	\$283,620	\$405,737	\$1,021,283
Jun	\$186,518	\$223,970	\$231,298	\$261,357	\$880,889
Jul	\$192,799	\$200,943	\$248,525	\$247,107	\$790,627
Aug	\$322,975	\$287,242	\$327,576	\$341,386	\$787,059
Sep	\$339,556	\$332,757	\$314,267	\$419,911	\$731,735
Oct	\$327,583	\$312,258	\$449,427	\$478,493	\$665,615
Nov	\$216,224	\$188,130	\$319,177	\$288,856	\$558,197
Dec	\$178,751	\$213,546	\$251,813	\$327,985	\$567,682

- Late payment charges are only assessed one time on the current bill amount. Arrears buckets are not static, and change when any payment activity is posted.
- Please see attachment LGE AG-4(b)(1), which contains the requested data through March 31, 2009, from LG&E's legacy CIS system, and LGE AG-4(b)(2), which contains the requested data from April 1, 2009, through Dec. 31, 2009, from LG&E's current CCS system. LG&E does not have a business reason to maintain ongoing files with the requested information

segregated according to requested parameters. The attached information represents LG&E's effort to extract the data according to the requested parameters within the time allowed to respond to this request for information. Please note that LG&E interacts with its customers primarily through their mailing addresses. Customers' mailing addresses do not always coincide with where they take service, which may impact the attached zip code breakdown.

ZipCode	Total Paid LPC
40004	\$53,017
40006	\$6,048
40010	\$10,992
40011	\$4,929
40013	\$462
40014	\$230,328
40017	\$91
40018	\$597
40019	\$21,400
40023	\$17,292
40025	\$1,496
40026	\$55,966
40027	\$7,695
40031	\$127,022
40033	\$200
40037	\$2,700
40041	\$1,512
40047	\$123,578
40048	\$375
40050	\$4,980
40055	\$7,757
40056	\$51,081
40057	\$7,855
40059	\$181,340
40067	\$14,615
40068	\$3,383
40069	\$62
40071	\$3,178
40077	\$10,737
40108	\$52,866
40109	\$9,463
40110	\$723
40118	\$221,723
40150	\$3,386
40155	\$25,492
40160	\$45,418
40162	\$3,140
40165	\$262,020
40175	\$14,364
40177	\$34,819
40201	\$13
40202	\$279,130
40203	\$594,356

ZipCode	Total Paid LPC
40204	\$404,845
40205	\$324,530
40206	\$414,678
40207	\$442,488
40208	\$384,167
40209	\$45,590
40210	\$581,120
40211	\$1,064,865
40212	\$709,725
40213	\$463,275
40214	\$929,399
40215	\$624,487
40216	\$1,102,175
40217	\$287,953
40218	\$728,641
40219	\$820,996
40220	\$506,605
40221	\$440
40222	\$330,713
40223	\$348,069
40225	\$21
40228	\$275,610
40229	\$689,042
40241	\$486,288
40242	\$148,727
40243	\$148,198
40245	\$330,061
40258	\$622,154
40272	\$772,495
40291	\$532,204
40292	\$6
40299	\$648,403
41648	\$49
42214	\$631
42701	\$3,350
42716	\$4,083
42722	\$225
42746	\$107
42748	\$18,599
42749	\$213
42757	\$2,566
42764	\$195

LGE AG 4(b)CCS	
Zip Code	LPC Paid
00730	\$ 9
01104	\$ 30
01220	\$ 2
01432	\$ 14
01521	\$ 5
01581	\$ 17
01602	\$ 1
01748	\$ 4
01803	\$ 3
02122	\$ 17
02139	\$ 1
02532	\$ 18
02742	\$ 2
02780	\$ 80
02903	\$ 4
03032	\$ 2
03885	\$ 2
04401	\$ 9
06042	\$ 6
06062	\$ 16
06107	\$ 10
06401	\$ 19
06410	\$ 11
06460	\$ 13
06461	\$ 13
06511	\$ 17
06513	\$ 7
06518	\$ 3
06850	\$ 0
06854	\$ 37
06901	\$ 2
07054	\$ 8
07069	\$ 7
07652	\$ 8
07662	\$ 2
07718	\$ 3
07720	\$ 21
07740	\$ 4
07928	\$ 3
08005	\$ 14
08328	\$ 7
08527	\$ 26

08530	\$	4
08536	\$	3
08830	\$	157
08902	\$	24
10025	\$	18
10026	\$	4
10033	\$	2
10036	\$	10
10305	\$	7
10589	\$	3
10701	\$	2
10925	\$	6
11105	\$	3
11201	\$	6
11226	\$	16
11230	\$	4
11232	\$	4
11237	\$	44
11238	\$	7
11355	\$	3
11364	\$	4
11365	\$	2
11510	\$	17
15065	\$	7
15237	\$	43
15241	\$	7
16052	\$	21
16127	\$	5
16509	\$	14
17111	\$	4
17322	\$	4
18018	\$	2
18042	\$	6
18106	\$	27
18507	\$	14
18634	\$	17
19063	\$	37
19078	\$	18
19103	\$	6
19118	\$	21
19120	\$	7
19137	\$	11
19147	\$	4
19422	\$	4

19446	\$	2
19565	\$	18
19701	\$	6
20005	\$	2
20016	\$	35
20036	\$	33
20165	\$	6
20190	\$	18
20191	\$	4
20602	\$	1
20745	\$	5
20852	\$	11
20854	\$	34
20879	\$	8
20903	\$	2
20910	\$	2
21012	\$	30
21028	\$	27
21087	\$	12
21212	\$	17
21224	\$	4
21226	\$	7
21244	\$	15
21403	\$	20
21795	\$	24
22025	\$	4
22043	\$	3
22150	\$	21
22193	\$	12
22315	\$	18
22802	\$	6
22967	\$	17
23188	\$	14
23220	\$	9
23321	\$	5
23464	\$	22
23801	\$	4
23834	\$	31
24018	\$	11
24019	\$	4
24078	\$	16
24354	\$	34
24614	\$	1
24983	\$	6

25177	\$	15
25202	\$	1
25203	\$	12
25403	\$	15
25504	\$	2
25661	\$	21
25692	\$	0
25701	\$	10
25801	\$	7
26419	\$	17
26505	\$	3
27205	\$	11
27292	\$	27
27302	\$	22
27536	\$	10
27539	\$	36
27560	\$	4
27589	\$	23
27612	\$	9
27615	\$	2
27704	\$	5
27707	\$	19
27803	\$	2
28025	\$	83
28034	\$	9
28146	\$	18
28209	\$	30
28210	\$	49
28211	\$	9
28217	\$	18
28262	\$	2
28273	\$	4
28277	\$	32
28390	\$	10
28401	\$	14
28467	\$	16
28513	\$	6
28546	\$	38
28714	\$	9
28716	\$	11
28789	\$	1
28906	\$	24
29170	\$	15
29205	\$	3

29212	\$	23
29334	\$	17
29412	\$	1
29420	\$	7
29445	\$	16
29466	\$	5
29544	\$	13
29556	\$	10
29568	\$	3
29601	\$	15
29607	\$	8
29673	\$	16
29681	\$	10
29687	\$	2
29708	\$	6
29732	\$	13
29906	\$	13
29909	\$	73
30009	\$	3
30021	\$	15
30024	\$	11
30041	\$	1
30047	\$	71
30052	\$	16
30055	\$	7
30062	\$	2
30067	\$	8
30076	\$	40
30082	\$	3
30092	\$	8
30093	\$	60
30094	\$	5
30120	\$	4
30122	\$	5
30126	\$	43
30145	\$	2
30185	\$	16
30188	\$	9
30189	\$	68
30213	\$	9
30224	\$	27
30233	\$	7
30236	\$	3
30265	\$	33

30269	\$	9
30277	\$	3
30281	\$	33
30294	\$	17
30308	\$	36
30328	\$	2
30329	\$	5
30331	\$	3
30339	\$	73
30340	\$	49
30518	\$	20
30606	\$	11
30642	\$	45
30663	\$	5
30721	\$	7
30741	\$	11
30809	\$	10
30907	\$	1
30909	\$	50
31027	\$	15
31111	\$	2
31324	\$	23
31328	\$	7
31331	\$	3
31401	\$	5
31522	\$	65
31833	\$	3
31907	\$	9
32008	\$	11
32009	\$	8
32034	\$	18
32035	\$	0
32043	\$	3
32086	\$	11
32114	\$	31
32130	\$	53
32137	\$	27
32148	\$	9
32207	\$	12
32216	\$	30
32218	\$	5
32224	\$	3
32244	\$	7
32256	\$	17

32303	\$	4
32308	\$	1
32401	\$	39
32456	\$	12
32501	\$	18
32536	\$	4
32653	\$	8
32668	\$	8
32669	\$	35
32712	\$	22
32714	\$	6
32720	\$	19
32738	\$	7
32773	\$	33
32779	\$	5
32808	\$	20
32819	\$	11
32825	\$	12
32827	\$	5
32835	\$	3
32904	\$	4
32934	\$	5
32953	\$	32
33010	\$	8
33012	\$	32
33019	\$	-
33025	\$	16
33026	\$	3
33032	\$	6
33055	\$	24
33069	\$	15
33126	\$	-
33135	\$	28
33137	\$	1
33157	\$	30
33160	\$	2
33165	\$	2
33166	\$	1
33170	\$	2
33172	\$	4
33189	\$	15
33193	\$	1
33305	\$	31
33306	\$	26

33313	\$	11
33319	\$	7
33322	\$	19
33411	\$	7
33413	\$	11
33432	\$	8
33436	\$	-
33455	\$	12
33458	\$	8
33510	\$	35
33511	\$	25
33558	\$	1
33579	\$	27
33594	\$	8
33615	\$	14
33625	\$	18
33629	\$	24
33637	\$	2
33716	\$	29
33756	\$	4
33770	\$	7
33803	\$	22
33813	\$	5
33823	\$	4
33837	\$	21
33872	\$	2
33884	\$	7
33908	\$	47
33909	\$	32
33912	\$	14
33914	\$	9
33919	\$	8
33980	\$	23
33990	\$	6
34091	\$	8
34104	\$	16
34222	\$	26
34223	\$	14
34229	\$	19
34238	\$	4
34239	\$	14
34432	\$	7
34488	\$	14
34609	\$	16

34637	\$	5
34685	\$	7
34713	\$	25
34741	\$	7
34787	\$	2
34788	\$	2
34987	\$	4
34990	\$	11
35022	\$	-
35045	\$	4
35064	\$	14
35068	\$	22
35124	\$	6
35126	\$	66
35209	\$	19
35210	\$	12
35216	\$	13
35242	\$	19
35405	\$	18
35603	\$	6
35763	\$	15
35806	\$	1
36067	\$	42
36203	\$	8
36420	\$	12
36606	\$	15
36619	\$	1
36856	\$	8
37013	\$	41
37042	\$	7
37043	\$	30
37066	\$	18
37075	\$	18
37122	\$	18
37128	\$	16
37129	\$	11
37138	\$	27
37143	\$	2
37152	\$	13
37167	\$	20
37179	\$	7
37203	\$	17
37205	\$	6
37206	\$	5

37211	\$	15
37212	\$	11
37214	\$	43
37217	\$	61
37218	\$	9
37221	\$	20
37312	\$	28
37377	\$	13
37388	\$	3
37421	\$	19
37604	\$	1
37615	\$	4
37617	\$	30
37620	\$	4
37660	\$	14
37664	\$	8
37743	\$	11
37745	\$	3
37757	\$	20
37777	\$	41
37820	\$	8
37849	\$	8
37876	\$	6
37914	\$	17
37916	\$	2
37917	\$	21
37918	\$	39
37919	\$	103
37922	\$	10
37940	\$	10
37998	\$	1
38002	\$	30
38106	\$	2
38115	\$	23
38138	\$	28
38237	\$	49
38305	\$	-
38362	\$	10
38501	\$	7
38544	\$	2
38672	\$	11
38856	\$	17
38930	\$	16
39047	\$	29

39056	\$	10
39183	\$	20
39206	\$	18
39335	\$	7
39365	\$	8
39402	\$	11
39503	\$	7
39507	\$	9
39581	\$	26
40002	\$	1
40003	\$	19
40004	\$	20,683
40006	\$	1,929
40008	\$	92
40010	\$	5,242
40011	\$	1,923
40012	\$	7
40013	\$	359
40014	\$	94,924
40017	\$	4
40018	\$	301
40019	\$	6,678
40022	\$	40
40023	\$	9,479
40025	\$	1,025
40026	\$	25,304
40027	\$	2,602
40031	\$	51,116
40032	\$	12
40033	\$	104
40037	\$	1,155
40041	\$	1,643
40045	\$	4
40046	\$	39
40047	\$	45,959
40048	\$	557
40050	\$	1,432
40051	\$	101
40055	\$	3,023
40056	\$	19,098
40057	\$	2,170
40059	\$	84,622
40063	\$	5
40065	\$	1,448

40067	\$	5,857
40068	\$	1,216
40069	\$	133
40070	\$	5
40071	\$	1,712
40075	\$	26
40076	\$	37
40077	\$	4,322
40078	\$	9
40107	\$	19
40108	\$	22,386
40109	\$	3,842
40115	\$	10
40117	\$	95
40118	\$	76,040
40119	\$	46
40121	\$	112
40129	\$	115
40140	\$	4
40142	\$	158
40143	\$	30
40146	\$	72
40150	\$	1,764
40152	\$	15
40155	\$	9,814
40157	\$	17
40160	\$	13,474
40162	\$	804
40165	\$	100,560
40171	\$	26
40175	\$	4,215
40176	\$	7
40177	\$	11,091
40178	\$	15
40201	\$	202
40202	\$	132,204
40203	\$	188,165
40204	\$	131,116
40205	\$	122,271
40206	\$	164,265
40207	\$	199,810
40208	\$	126,378
40209	\$	29,544
40210	\$	162,148

40211	\$	290,061
40212	\$	205,778
40213	\$	183,068
40214	\$	350,224
40215	\$	189,030
40216	\$	382,124
40217	\$	93,550
40218	\$	255,422
40219	\$	294,789
40220	\$	205,137
40221	\$	339
40222	\$	154,102
40223	\$	171,346
40224	\$	87
40225	\$	19
40228	\$	112,261
40229	\$	268,467
40231	\$	9
40232	\$	193
40233	\$	86
40241	\$	157,307
40242	\$	56,558
40243	\$	66,948
40245	\$	152,719
40250	\$	155
40251	\$	294
40252	\$	150
40253	\$	93
40255	\$	14
40256	\$	174
40257	\$	33
40258	\$	246,254
40259	\$	319
40261	\$	102
40265	\$	17
40268	\$	139
40269	\$	110
40270	\$	47
40272	\$	285,755
40280	\$	15
40290	\$	8
40291	\$	212,360
40299	\$	301,827
40324	\$	66

40342	\$	41
40347	\$	75
40353	\$	40
40355	\$	21
40356	\$	57
40359	\$	44
40361	\$	8
40370	\$	26
40372	\$	33
40379	\$	8
40383	\$	89
40391	\$	35
40403	\$	28
40419	\$	16
40422	\$	123
40444	\$	27
40456	\$	31
40475	\$	78
40476	\$	34
40489	\$	37
40502	\$	72
40503	\$	77
40504	\$	132
40505	\$	33
40508	\$	22
40509	\$	197
40511	\$	99
40513	\$	26
40514	\$	78
40515	\$	105
40517	\$	152
40601	\$	138
40621	\$	8
40647	\$	11
40701	\$	19
40744	\$	42
40823	\$	3
40921	\$	44
40962	\$	11
41001	\$	7
41005	\$	3
41008	\$	74
41011	\$	13
41015	\$	13

41017	\$	189
41018	\$	65
41031	\$	2
41035	\$	18
41042	\$	64
41045	\$	3
41048	\$	37
41051	\$	55
41056	\$	27
41063	\$	21
41071	\$	2
41075	\$	2
41083	\$	58
41091	\$	5
41094	\$	13
41097	\$	9
41098	\$	13
41101	\$	6
41102	\$	29
41129	\$	6
41139	\$	8
41144	\$	21
41164	\$	13
41230	\$	5
41254	\$	5
41339	\$	7
41513	\$	10
41537	\$	16
41554	\$	4
41619	\$	28
41648	\$	5
41701	\$	11
41729	\$	0
42001	\$	40
42003	\$	19
42021	\$	8
42025	\$	39
42027	\$	13
42028	\$	16
42041	\$	17
42044	\$	4
42048	\$	5
42053	\$	6
42058	\$	69

42066	\$	3
42071	\$	27
42101	\$	63
42103	\$	79
42104	\$	78
42123	\$	22
42127	\$	26
42134	\$	48
42141	\$	29
42160	\$	8
42164	\$	2
42167	\$	22
42171	\$	58
42207	\$	15
42214	\$	192
42217	\$	20
42223	\$	17
42240	\$	51
42261	\$	10
42276	\$	31
42285	\$	20
42301	\$	53
42302	\$	3
42303	\$	144
42320	\$	37
42328	\$	3
42330	\$	23
42343	\$	80
42345	\$	2
42348	\$	3
42350	\$	5
42366	\$	2
42376	\$	5
42413	\$	30
42420	\$	7
42431	\$	36
42445	\$	20
42455	\$	1
42501	\$	58
42503	\$	4
42518	\$	27
42553	\$	10
42629	\$	22
42633	\$	1

42701	\$	1,933
42702	\$	23
42716	\$	1,107
42717	\$	14
42718	\$	220
42721	\$	3
42722	\$	99
42724	\$	90
42726	\$	81
42728	\$	54
42729	\$	2
42732	\$	3
42740	\$	17
42746	\$	15
42748	\$	6,599
42749	\$	105
42754	\$	122
42757	\$	654
42764	\$	26
42765	\$	61
42776	\$	11
42784	\$	28
43017	\$	10
43068	\$	3
43081	\$	20
43110	\$	5
43119	\$	23
43209	\$	27
43215	\$	6
43220	\$	26
43227	\$	11
43231	\$	9
43232	\$	2
43402	\$	15
43558	\$	3
43560	\$	1
43606	\$	8
43610	\$	8
43623	\$	6
44001	\$	8
44004	\$	10
44012	\$	8
44035	\$	27
44055	\$	5

44106	\$	19
44113	\$	10
44120	\$	10
44121	\$	16
44122	\$	2
44144	\$	2
44145	\$	18
44240	\$	4
44281	\$	19
44310	\$	22
44504	\$	12
44685	\$	3
44714	\$	1
44718	\$	3
44720	\$	8
44820	\$	16
45011	\$	22
45036	\$	3
45042	\$	5
45066	\$	11
45069	\$	28
45101	\$	28
45202	\$	37
45204	\$	409
45208	\$	5
45209	\$	6
45211	\$	25
45212	\$	9
45215	\$	35
45220	\$	3
45224	\$	21
45227	\$	6
45236	\$	14
45238	\$	4
45239	\$	11
45241	\$	2
45242	\$	90
45244	\$	2
45246	\$	13
45255	\$	11
45330	\$	3
45342	\$	78
45404	\$	4
45405	\$	27

45430	\$	4
45619	\$	20
45662	\$	2
45887	\$	8
46001	\$	33
46032	\$	22
46033	\$	14
46037	\$	39
46038	\$	8
46051	\$	11
46055	\$	4
46060	\$	24
46062	\$	12
46123	\$	8
46135	\$	11
46140	\$	6
46143	\$	21
46201	\$	12
46202	\$	4
46203	\$	39
46204	\$	5
46205	\$	5
46217	\$	3
46219	\$	16
46220	\$	13
46226	\$	2
46227	\$	62
46228	\$	11
46229	\$	22
46236	\$	13
46237	\$	10
46239	\$	15
46240	\$	28
46250	\$	21
46260	\$	6
46278	\$	1
46307	\$	20
46321	\$	10
46368	\$	17
46385	\$	7
46514	\$	8
46545	\$	20
46614	\$	21
46619	\$	28

46755	\$	14
46803	\$	6
46818	\$	20
46835	\$	9
46952	\$	15
47006	\$	29
47106	\$	30
47111	\$	160
47112	\$	97
47115	\$	4
47117	\$	1
47118	\$	38
47119	\$	182
47122	\$	149
47124	\$	43
47125	\$	16
47126	\$	46
47129	\$	582
47130	\$	1,375
47131	\$	28
47135	\$	50
47136	\$	71
47137	\$	23
47138	\$	5
47140	\$	31
47143	\$	43
47147	\$	24
47150	\$	1,146
47151	\$	57
47160	\$	19
47161	\$	18
47164	\$	22
47165	\$	116
47167	\$	23
47170	\$	67
47172	\$	346
47175	\$	6
47192	\$	8
47201	\$	6
47202	\$	9
47250	\$	21
47272	\$	15
47283	\$	9
47303	\$	23

47374	\$	28
47401	\$	9
47403	\$	3
47408	\$	9
47424	\$	19
47432	\$	21
47454	\$	40
47469	\$	11
47471	\$	9
47620	\$	80
47635	\$	30
47710	\$	23
47711	\$	46
47712	\$	4
47713	\$	30
47714	\$	12
47715	\$	49
47725	\$	3
47802	\$	8
47842	\$	4
47876	\$	1
47940	\$	15
48034	\$	19
48036	\$	23
48076	\$	6
48079	\$	19
48089	\$	1
48117	\$	10
48124	\$	7
48125	\$	3
48127	\$	22
48167	\$	2
48170	\$	8
48173	\$	2
48183	\$	17
48206	\$	48
48219	\$	49
48223	\$	32
48234	\$	8
48326	\$	13
48329	\$	9
48334	\$	5
48358	\$	15
48377	\$	5

48382	\$	9
48413	\$	7
48415	\$	15
48657	\$	10
48858	\$	11
48864	\$	3
48895	\$	9
49001	\$	26
49082	\$	13
49202	\$	9
49233	\$	8
49341	\$	1
49456	\$	3
49503	\$	1
49506	\$	11
49512	\$	12
49546	\$	10
49601	\$	-
50111	\$	3
50266	\$	7
50644	\$	38
51104	\$	11
51501	\$	1
52001	\$	18
52241	\$	8
52404	\$	9
52722	\$	45
52804	\$	3
53027	\$	24
53140	\$	2
53202	\$	6
53213	\$	9
53217	\$	5
53405	\$	8
53597	\$	2
53705	\$	-
54449	\$	12
54701	\$	13
54904	\$	14
55057	\$	6
55073	\$	19
55401	\$	3
55403	\$	36
55404	\$	33

55416	\$	16
55423	\$	6
55444	\$	3
55901	\$	18
55963	\$	6
55976	\$	5
56098	\$	5
56515	\$	2
57005	\$	7
57350	\$	11
60007	\$	3
60016	\$	1
60045	\$	61
60089	\$	8
60098	\$	22
60120	\$	11
60166	\$	3
60187	\$	5
60428	\$	50
60440	\$	12
60452	\$	16
60465	\$	6
60471	\$	7
60477	\$	51
60502	\$	7
60521	\$	27
60542	\$	1
60544	\$	1
60586	\$	48
60601	\$	29
60612	\$	23
60614	\$	5
60620	\$	17
60625	\$	11
60626	\$	3
60649	\$	2
60657	\$	12
60659	\$	3
60660	\$	33
60827	\$	13
61008	\$	16
61111	\$	11
61356	\$	3
61701	\$	8

61801	\$	4
61833	\$	7
61858	\$	2
62002	\$	5
62214	\$	15
62221	\$	4
62269	\$	3
62522	\$	3
62681	\$	11
62703	\$	4
62864	\$	11
62870	\$	26
62959	\$	12
62960	\$	26
63006	\$	4
63011	\$	8
63021	\$	9
63026	\$	2
63033	\$	9
63101	\$	17
63106	\$	19
63111	\$	1
63118	\$	7
63122	\$	44
63130	\$	6
63136	\$	78
63141	\$	23
63146	\$	29
63366	\$	1
63367	\$	19
63640	\$	20
63801	\$	15
63834	\$	14
63901	\$	4
64029	\$	5
64118	\$	65
64132	\$	9
64850	\$	4
64855	\$	8
65017	\$	14
65251	\$	4
65336	\$	69
65401	\$	21
65536	\$	11

65605	\$	18
65616	\$	25
65714	\$	35
65740	\$	4
65742	\$	45
66049	\$	4
66062	\$	32
66071	\$	3
66109	\$	1
66202	\$	2
66213	\$	1
66221	\$	20
66505	\$	8
68022	\$	8
68102	\$	4
68114	\$	5
68131	\$	6
68147	\$	35
68154	\$	2
68601	\$	2
68787	\$	14
69343	\$	3
70003	\$	1
70053	\$	16
70072	\$	26
70117	\$	5
70125	\$	9
70131	\$	6
70458	\$	1
70471	\$	7
70634	\$	10
70785	\$	16
71104	\$	2
71913	\$	18
71921	\$	38
72113	\$	50
72736	\$	14
72936	\$	29
72948	\$	15
73020	\$	10
73036	\$	29
73120	\$	11
73132	\$	7
73763	\$	7

74112	\$	15
74121	\$	513
75019	\$	1
75022	\$	18
75034	\$	7
75035	\$	5
75056	\$	1
75070	\$	5
75075	\$	10
75080	\$	10
75093	\$	3
75098	\$	29
75154	\$	40
75204	\$	16
75217	\$	20
75220	\$	15
75253	\$	22
75401	\$	19
75409	\$	3
75701	\$	23
75703	\$	10
75704	\$	11
76011	\$	11
76017	\$	44
76049	\$	27
76063	\$	4
76114	\$	7
76248	\$	19
76262	\$	10
76526	\$	10
76544	\$	2
76549	\$	24
76664	\$	3
77025	\$	7
77027	\$	39
77037	\$	16
77054	\$	15
77075	\$	1
77079	\$	6
77082	\$	7
77364	\$	54
77373	\$	3
77381	\$	28
77385	\$	5

77389	\$	5
77423	\$	27
77433	\$	8
77450	\$	10
77477	\$	9
77488	\$	32
77494	\$	39
77581	\$	4
77584	\$	5
77586	\$	6
77590	\$	31
77854	\$	5
78006	\$	8
78015	\$	4
78155	\$	5
78213	\$	1
78233	\$	3
78240	\$	3
78247	\$	20
78248	\$	4
78254	\$	3
78260	\$	12
78261	\$	5
78504	\$	1
78542	\$	5
78550	\$	37
78628	\$	-
78664	\$	8
78708	\$	77
78721	\$	18
78727	\$	7
79367	\$	23
79705	\$	8
80002	\$	3
80011	\$	8
80023	\$	1
80026	\$	12
80027	\$	1
80102	\$	48
80108	\$	16
80112	\$	9
80132	\$	5
80202	\$	3
80207	\$	13

80215	\$	20
80216	\$	303
80231	\$	28
80241	\$	42
80439	\$	19
80521	\$	21
80525	\$	17
80905	\$	36
80908	\$	35
80911	\$	8
83422	\$	17
84087	\$	3
84115	\$	16
84604	\$	5
84780	\$	9
85032	\$	41
85051	\$	4
85142	\$	31
85243	\$	10
85246	\$	20
85297	\$	21
85340	\$	2
85382	\$	9
85710	\$	3
85742	\$	12
85745	\$	8
85746	\$	5
85749	\$	6
86427	\$	10
87108	\$	10
87110	\$	128
87144	\$	8
89011	\$	8
89032	\$	3
89117	\$	5
89139	\$	5
90043	\$	2
90048	\$	37
90068	\$	4
90278	\$	4
90292	\$	2
90621	\$	5
90660	\$	15
91107	\$	50

91301	\$	29
91306	\$	7
91324	\$	3
91364	\$	27
91711	\$	7
92003	\$	7
92019	\$	5
92065	\$	34
92067	\$	17
92103	\$	5
92127	\$	3
92154	\$	1
92377	\$	7
92504	\$	17
92506	\$	2
92582	\$	4
92704	\$	14
92801	\$	6
93001	\$	32
93010	\$	10
93105	\$	26
93384	\$	8
93950	\$	15
94086	\$	2
94121	\$	10
94303	\$	8
94520	\$	5
94541	\$	1
94587	\$	4
94601	\$	21
94612	\$	10
94709	\$	18
95127	\$	3
95688	\$	3
95742	\$	44
95758	\$	55
95833	\$	4
95834	\$	29
96224	\$	15
96507	\$	4
97053	\$	60
97086	\$	29
97124	\$	6
97228	\$	677

97229	\$	56
97355	\$	3
97405	\$	3
97520	\$	25
97624	\$	7
97760	\$	17
98027	\$	6
98056	\$	10
98121	\$	10
98296	\$	2
98383	\$	16
98664	\$	9
99516	\$	8
99645	\$	22



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 5**

**Responding Witness: Butch Cockerill**

Q-5. Has LG&E changed the bill payment due date for any of its customers since the settlement of its last base rate case? Provide complete details.

A-5. Yes. Effective with the implementation of the Company's new Customer Care System (CCS) on April 1, 2009, all LG&E customer bills are due twelve (12) calendar days from the mailing date of the invoice. However, some customers may qualify to be added to the FLEX option which would allow up to 28 days from the mailing date of the invoice in which you pay.

If the due date falls on a weekend or holiday, the due date is the next business day. This change in due date was approved in the Company's settlement of its last base rate case.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 6**

**Responding Witness: Butch Cockerill**

- Q-6. For the average LG&E customer, how many times in the past year has the bill payment due date been changed?
- A-6. All customer bills are due twelve calendar days from the invoice date, as explained in Question No. 5. This has not changed since April 1, 2009. However, because the Company has a five day read window (five days in which a particular meter can be read), the actual day of the month on which a customer's bill will be due can be different each month.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 7**

**Responding Witness: Butch Cockerill**

- Q-7. What is the most times in the past year that a bill payment due date has been changed for any customer?
- A-7. None, each bill is due twelve calendar days from the invoice date. However, some customers may qualify to be added to the FLEX option which would allow up to 28 days from the mailing date of the invoice in which to pay.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 8**

**Responding Witness: Butch Cockerill**

- Q-8. With the change in the bill payment due date, what is the fewest number of days that a customer has had to timely tender payment to the company? In your answer, please consider also all relevant information in complaints filed against the company at the PSC.
- A-8. Each customer bill is due twelve calendar days from the mailing date of the invoice. The late payment charge is applied on the fifteenth calendar day.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 9**

**Responding Witness: Butch Cockerill**

- Q-9. With the change in the bill payment due date, what is the most number of days that a customer has had to timely tender payment to the company? In your answer, please consider also all relevant information in complaints filed against the company at the PSC.
- A-9. All LG&E customer bills are due twelve (12) calendar days from the date the invoice is mailed. If the due date falls on a weekend or holiday, the due date is the next business day. However, payments are not considered late unless they are not received within 15 days of the mailing date of the invoice. In addition, some customers may qualify to be added to the FLEX option which gives customers up to 28 days from the mailing of the invoice to pay their bill.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 10**

**Responding Witness: Butch Cockerill**

Q-10. Please provide for the five past years, listed by month, the number of complaints which LG&E has received from its customers broken down by the nature of the complaints, such as late payment penalty, poor service, etc.

A-10. LG&E is only able to provide three years of complaints with the detail requested.

<u>Month</u>	<u>Count</u>
<b>Jan 07</b>	<b>11</b>
Credit Collections	3
Denial of Service	1
Disconnect for Non-Payment	2
Electric Distribution	1
Forestry	1
Metering	2
Safety	1
<b>Feb 07</b>	<b>13</b>
Credit Collections	1
Disconnect for Non-Payment	1
Electric Distribution	4
Gas Distribution	1
High Bill	3
Inquiry	1
Metering	2
<b>March 07</b>	<b>23</b>
Billing	3
Credit Collection	2
Denial of Service	1
Disconnect for Non-Payment	5
Electric Distribution	2
Forestry	1

High Bill	3
Metering	6
<b>April 07</b>	<b>20</b>
Billing	1
Customer Service	2
Denial of Service	1
Deposit	1
Disconnect for Non-Payment	8
Electric Distribution	2
Inquiry	2
Metering	1
Safety	2
<b>May 07</b>	<b>21</b>
Billing	1
Compliment	2
Credit Collections	1
Denial of Service	5
Deposit	1
Disconnect for Non-Payment	1
Electric Distribution	3
Forestry	2
High Bill	2
Metering	3
<b>June 07</b>	<b>24</b>
Ancillary Charges	1
Billing	1
Credit Collections	1
Customer Service	2
Denial of Service	1
Disconnect for Non-Payment	5
Electric Distribution	4
Forestry	1
Gas Distribution	3
High Bill	1
Metering	1
Safety	3
<b>July 07</b>	<b>25</b>
Ancillary Charges	1
Billing	1
Credit Collections	2
Denial of Service	3

Deposit	1
Disconnect for Non-Payment	7
Electric Distribution	2
Gas Distribution	1
High Bill	3
Inquiry	1
Metering	1
Safety	2
<b>Aug 07</b>	<b>33</b>
Credit Collections	1
Customer Service	1
Denial of Service	2
Deposit	1
Disconnect for Non-Payment	8
DSM	1
Electric Distribution	6
Forestry	2
Gas Distribution	2
High Bill	3
Metering	3
Privacy Laws	1
Safety	2
<b>Sep 07</b>	<b>30</b>
Ancillary Charges	1
Billing	2
Customer Service	2
Denial of Service	2
Disconnect for Non-Payment	7
DSM	1
Electric Distribution	4
Forestry	2
Gas Distribution	2
High Bill	3
Metering	1
Safety	3
<b>Oct 07</b>	<b>26</b>
Credit Collections	2
Denial of Service	4
Deposit	1
Disconnect for Non-Payment	6
Electric Distribution	5
Gas Distribution	2

High Bill	2
Metering	3
Unauthorized Reconnection	1
<b>Nov 07</b>	<b>18</b>
Billing	2
Credit Collections	2
Customer Service	1
Denial of Service	2
Deposit	2
Disconnect for Non-Payment	1
DSM	1
Electric Distribution	1
Forestry	1
High Bill	3
Metering	2
<b>Dec 07</b>	<b>19</b>
Ancillary Charges	1
Billing	2
Credit Collections	1
Denial of Service	2
Deposit	1
Disconnect for Non-Payment	4
Electric Distribution	2
High Bill	3
Metering	2
Safety	1
<b>Jan 08</b>	<b>23</b>
Billing	1
Credit Collections	4
Customer Service	2
Denial of Service	1
Electric Distribution	8
Gas Distribution	3
High Bill	3
Safety	1
<b>Feb 08</b>	<b>32</b>
Compliment	2
Customer Service	2
Denial of Service	3
Deposit	1
Disconnect for Non-Payment	1

Electric Distribution	13
Forestry	2
Gas Distribution	1
High Bill	3
Inquiry	3
Metering	1
<b>March 08</b>	<b>27</b>
Billing	3
Credit Collections	4
Customer Service	2
Disconnect for Non-Payment	6
Electric Distribution	5
Forestry	1
High Bill	5
Metering	1
<b>April 08</b>	<b>21</b>
Credit Collections	3
Denial of Service	3
Deposit	1
Disconnect for Non-Payment	4
Electric Distribution	3
Forestry	2
High Bill	2
Metering	2
Safety	1
<b>May 08</b>	<b>18</b>
Billing	2
Credit Collections	2
Customer Service	1
Denial of Service	1
Disconnect for Non-Payment	5
Electric Distribution	3
Gas Distribution	1
High Bill	2
Safety	1
<b>June 08</b>	<b>27</b>
Billing	1
Credit Collections	4
Customer Service	4
Denial of Service	2
Disconnect for Non-Payment	5

Electric Distribution	4
Gas Distribution	2
Inquiry	1
Metering	2
Privacy Laws	1
Safety	1
<b>July 08</b>	<b>17</b>
Billing	3
Credit Collections	2
Customer Service	1
Disconnect for Non-Payment	2
Electric Distribution	6
Forestry	1
High Bill	2
<b>Aug 08</b>	<b>33</b>
Budget Payment Plan	3
Construction	2
Credit Collections	1
Deposit Amount	4
Electric	1
Fraud	1
Herbicide	2
Indebtedness	2
Maintenance	1
Payment Arrangements	3
Payment Requirement	1
Power Quality and Reliability	6
Rate Increase	1
Rate Plan	1
Rebate	1
Service Order for New Service	1
Timeframe to pay bills	1
Tree Trimming	1
<b>Sep 08</b>	<b>81</b>
Billing	6
Community Affairs	1
Credit Collections	2
Denial of Service	2
Deposit	5
Disconnect for Non-Payment	2
Electric Distribution	55
Gas Distribution	3
High Bill	1

Inquiry	1
Metering	3
<b>Oct 08</b>	<b>46</b>
Billing	9
Credit Collections	3
Customer Service	2
Denial of Service	2
Deposit	3
Disconnect for Non-Payment	3
DSM	1
Electric Distribution	9
Forestry	1
Gas Distribution	3
High Bill	7
Metering	3
<b>Nov 08</b>	<b>27</b>
Compliment	1
Credit Collections	2
Customer Service	1
Denial of Service	1
Deposit	2
Disconnect for Non-Payment	2
Electric Distribution	6
Forestry	1
Gas Distribution	3
High Bill	4
Inquiry	1
Metering	1
Privacy Laws	1
Safety	1
<b>Dec 08</b>	<b>27</b>
Ancillary Charges	2
Billing	2
Credit Collections	4
Denial of Service	1
Deposit	3
Electric Distribution	1
Gas Distribution	4
High Bill	8
Metering	2

<b>Jan 09</b>	<b>36</b>
Credit Collections	6
Deposit	2
Disconnect for Non-Payment	3
Electric Distribution	16
Gas Distribution	1
High Bill	6
Medical Alert	1
Metering	1
<b>Feb 09</b>	<b>84</b>
Billing	5
Credit Collections	6
Denial of Service	1
Deposit	2
Disconnect for Non-Payment	3
Electric Distribution	52
Forestry	2
Gas Distribution	1
High Bill	7
Medical Alert	1
Metering	1
Policies	3
<b>March 09</b>	<b>27</b>
Credit Collections	3
Customer Service	3
Denial of Service	1
Deposit	1
Electric Distribution	7
Forestry	1
High Bill	3
Inquiry	2
Metering	2
Policies	3
Privacy Laws	1
<b>April 09</b>	<b>41</b>
Ancillary Charges	1
Billing	7
Credit Collections	1
Customer Service	3
Denial of Service	1
Gas Distribution	1
High Bill	2

Metering	2
Policies	22
Privacy Laws	1
<b>May 09</b>	<b>92</b>
Billing	19
Credit Collections	7
Customer Service	20
Denial of Service	2
Deposit	6
Disconnect for Non-Payment	5
Electric Distribution	1
Forestry	1
Gas Distribution	1
High Bill	4
Policies	26
<b>June 09</b>	<b>76</b>
Billing	4
Credit Collections	7
Customer Service	22
Denial of Service	1
Deposit	4
Disconnect for Non-Payment	11
Electric Distribution	10
Forestry	2
High Bill	1
Inquiry	3
Medical Alert	1
Metering	3
Policies	6
Privacy Laws	1
<b>July 09</b>	<b>49</b>
Ancillary Charges	1
Billing	5
Credit Collections	5
Customer Service	10
Denial of Service	1
Deposit	9
Disconnect for Non-Payment	4
Electric Distribution	2
Forestry	2
High Bill	3
Policies	7

<b>Aug 09</b>	<b>54</b>
Billing	11
Credit Collections	5
Customer Service	2
Denial of Service	1
Deposit	5
Disconnect for Non-Payment	7
Electric Distribution	11
Forestry	1
High Bill	1
Metering	2
Policies	8
<b>Sep 09</b>	<b>48</b>
Ancillary Charges	1
Billing	8
Credit Collections	5
Customer Service	5
Deposit	8
Disconnect for Non-Payment	4
Electric Distribution	3
Forestry	2
Gas Distribution	1
High Bill	2
Metering	6
Policies	2
Website Function	1
<b>Oct 09</b>	<b>40</b>
Billing	7
Credit Collections	1
Customer Service	11
Denial of Service	1
Deposit	6
Disconnect for Non-Payment	2
Electric Distribution	3
Energy Efficiency/DSM	1
Gas Distribution	2
High Bill	2
Inquiry	1
Metering	3
<b>Nov 09</b>	<b>50</b>
Ancillary Charges	2

Billing	14
Credit Collections	3
Customer Service	10
Deposit	7
Disconnect for Non-Payment	1
Electric Distribution	1
Energy Efficiency/DSM	2
Forestry	1
Gas Distribution	1
High Bill	1
Inquiry	1
Policies	6
<b>Dec 09</b>	<b>32</b>
Billing	11
Credit Collections	4
Denial of Service	1
Deposit	6
Disconnect for Non-Payment	4
Electric Distribution	1
Gas Distribution	2
Metering	1
Policies	1
Privacy Laws	1



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 11**

**Responding Witness: Lonnie E. Bellar**

Q-11. Will LG&E attempt to pass costs for changes to its Customer Care program regarding changing due dates to its ratepayers? If so, provide full justification.

- a. Is the company aware the Duke Energy of Kentucky customers can change their due date directly from that company's web site? Why was it so difficult for LG&E to implement such a change when Duke already had this option in existence?

A-11. The maintenance of and enhancements to the Companies' Customer Care program are a normal part of the operation of the business. Any prudent costs incurred, whether they are for the initial investment or enhancements to the initial investment, would be included in the determination of the revenue requirement when establishing base rates.

- a. LG&E is aware that Duke Energy of Kentucky allowed customers to select their due date, but is unaware of the processes in place at Duke Energy of Kentucky. LG&E implemented a program called FLEX at the end of 2009. This bill payment option is being offered to customers who are challenged to make on-time payments because their LG&E payment due date does not always coincide with the date they receive their monthly Social Security, retirement, or pension income. The FLEX option allows LG&E to make a permanent adjustment to a customer's payment due date to offer additional time for customers who qualify. This program allows residential customers who meet the eligibility and requirements to have an alternate payment term to assist the customers in avoiding late payment charges and minimize the issuance of disconnection notices to these customers.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 12**

**Responding Witness: Lonnie E. Bellar**

- Q-12. Please provide all formal and informal responses to data requests of all other parties to this proceeding.
- A-12. The Company will provide all responses to the data requests of all other parties to this proceeding.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 13**

**Responding Witness: Shannon L. Charnas**

- Q-13. Please provide the Company's Chart of Accounts down to the sub-account level of detail.
- A-13. See Filing Requirement 807 KAR 5:001 Section 10(6)(j) dated January 29, 2010.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 14**

**Responding Witness: Valerie L. Scott**

- Q-14. Please provide copies of June year-to-date financial, operating and/or statistical reports for 2006, 2007, 2008 and 2009 (when available).
- A-14. See response to Question No. 21. Year-to-date results included therein.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 15**

**Responding Witness: Lonnie E. Bellar**

- Q-15. Please provide a copy of the Board of Directors minutes for 2007, 2008, 2009 and 2010 to date.
- A-15. Please see attached CD, in folder titled Question No. 15. A motion for confidential treatment of the redacted portion of this information is filed simultaneously herewith.



LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010

Question No. 16

Responding Witness: Shannon L. Charnas

Q-16. Please explain in detail any major changes in accounting treatment for O&M expenses, retirements, replacements and removal costs instituted by the Company since 2003.

A-16. The following changes in accounting treatment were instituted by the Company since 2003. All changes in accounting treatment were a result of newly issued authoritative literature.

LG&E adopted SFAS No. 143<sup>1</sup>, *Accounting for Asset Retirement Obligations*, effective January 1, 2003. LG&E has addressed in detail the effect of the adoption of SFAS No. 143 in KPSC-1 Question No. 56.

LG&E adopted Financial Accounting Standards Board Interpretation No. 47 (FIN 47), *Accounting for Conditional Asset Retirement Obligations, an interpretation of FASB Statement No. 143*<sup>2</sup> effective December 31, 2005. FIN 47 expands the term "conditional asset retirement obligation" as used in SFAS No. 143, *Accounting for Asset Retirement Obligations*, to refer to a legal obligation to perform an asset retirement activity in which the timing and/or method of settlement are conditional on a future event that may or may not be within the control of the entity. The obligation to perform the asset retirement activity is unconditional even though uncertainty exists about the timing and/or method of settlement. An entity is required to recognize a liability for the fair value of a conditional asset retirement obligation if the fair value of the liability can be reasonably estimated. The fair value of a liability for the conditional asset retirement obligation should be recognized when incurred; generally, upon acquisition, construction, or development and through the normal operation of the asset.

---

<sup>1</sup> The guidance in SFAS No. 143 is now contained in FASB Accounting Standards Codification Topic 410, adopted effective September 30, 2009.

<sup>2</sup> The guidance in FIN 47 is now contained in FASB Accounting Standards Codification Topic 410, adopted effective September 30, 2009.

As a result of the implementation of FIN 47, LG&E recorded additional asset retirement obligation net assets and liabilities during the fourth quarter of 2005 in the amount of \$1.0 million and \$15.7 million, respectively. LG&E also recorded a cumulative effect adjustment in the amount of \$12.3 million to reflect the accumulated depreciation and accretion of asset retirement obligation assets at the transition date less amounts previously accrued under regulatory depreciation. A \$2.4 million reduction in the accumulated cost of removal regulatory liability was also recorded for this previously accrued cost of removal. LG&E recorded offsetting regulatory assets of \$12.3 million, pursuant to regulatory treatment prescribed under SFAS No. 71<sup>3</sup>, *Accounting for the Effects of Certain Types of Regulation*, as the costs of removal are allowed under Kentucky Commission ratemaking.

---

<sup>3</sup> The guidance in SFAS No. 71 is now contained in FASB Accounting Standards Codification Topic 980, adopted effective September 30, 2009.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 17**

**Responding Witness: Valerie L. Scott**

- Q-17. Please provide a copy of each out-of-period accounting adjustment (i.e., journal entry) recorded during the historical test period, the twelve months ended October 31, 2009, and past the test period to the present, along with an explanation of each adjustment.
- A-17. See attached. Pages 1-4 of the attachment include a summary of the out-of-period impact of the entries provided.

Louisville Gas and Electric Company  
Case No. 2009-00549  
Out-of-Period Adjustments

No.	GL Period Entered	Account	Out-of-Period Amt	Revenue Requirement Impact	Journal Entry	Description	Comments
(1)	Nov-08	803001	(40,247.65)	-	1606-0100-1108	To record adjustment made to LGE CIS in July 2008 correcting June 2008 but not to Oracle	
	Nov-08	142001	40,247.65	-	1606-0100-1108	To record adjustment made to LGE CIS in July 2008 correcting June 2008 but not to Oracle	
(2)	Nov-08	547030	(723.49)	-	1600-0100-1108	To correct gas cashout used for electric generation for Sept and Oct 2008 for the Paddy's Run CT's 11, 12 and 13	
	Nov-08	142001	723.49	-	1600-0100-1108	To correct gas cashout used for electric generation for Sept and Oct 2008 for the Paddy's Run CT's 11, 12 and 13	
(3)	Dec-09	142001	62,022.88	-	1606-0100-1209	To Correct Gas Transports through October 2009	
	Dec-09	232100	36,053.18	-	1606-0100-1209	To Correct Gas Transports through October 2009	
	Dec-09	481101	(1.19)	-	1606-0100-1209	To Correct Gas Transports through October 2009	
	Dec-09	481102	(148.31)	148.31	1606-0100-1209	To Correct Gas Transports through October 2009	
	Dec-09	481119	(160.00)	160.00	1606-0100-1209	To Correct Gas Transports through October 2009	
	Dec-09	481104	(519.69)	-	1606-0100-1209	To Correct Gas Transports through October 2009	
	Dec-09	481202	(1,179.45)	1,179.45	1606-0100-1209	To Correct Gas Transports through October 2009	
	Dec-09	481219	(1,305.00)	1,305.00	1606-0100-1209	To Correct Gas Transports through October 2009	
	Dec-09	481204	(37,606.73)	-	1606-0100-1209	To Correct Gas Transports through October 2009	
	Dec-09	482101	(0.80)	-	1606-0100-1209	To Correct Gas Transports through October 2009	
	Dec-09	482102	(67.87)	67.87	1606-0100-1209	To Correct Gas Transports through October 2009	
	Dec-09	482119	(781.00)	781.00	1606-0100-1209	To Correct Gas Transports through October 2009	
	Dec-09	482104	(1,599.78)	-	1606-0100-1209	To Correct Gas Transports through October 2009	
	Dec-09	484102	1,263.08	(1,263.08)	1606-0100-1209	To Correct Gas Transports through October 2009	
	Dec-09	484119	(2,343.00)	2,343.00	1606-0100-1209	To Correct Gas Transports through October 2009	
	Dec-09	484104	(5,954.58)	-	1606-0100-1209	To Correct Gas Transports through October 2009	
	Dec-09	489201	46.91	(46.91)	1606-0100-1209	To Correct Gas Transports through October 2009	
	Dec-09	489302	1,179.45	(1,179.45)	1606-0100-1209	To Correct Gas Transports through October 2009	
	Dec-09	489322	148.31	(148.31)	1606-0100-1209	To Correct Gas Transports through October 2009	
	Dec-09	489332	67.87	(67.87)	1606-0100-1209	To Correct Gas Transports through October 2009	
	Dec-09	489301	1.99	(1.99)	1606-0100-1209	To Correct Gas Transports through October 2009	
	Dec-09	489319	2,246.00	(2,246.00)	1606-0100-1209	To Correct Gas Transports through October 2009	
	Dec-09	489304	35,549.64	(35,549.64)	1606-0100-1209	To Correct Gas Transports through October 2009	
	Dec-09	803001	(86,918.91)	86,918.91	1606-0100-1209	To Correct Gas Transports through October 2009	
(4)	Nov-08	447050	5.11	(5.11)	J169-0100-1108	Correct MCRSG from July 2008	
	Nov-08	142008	(5.11)	-	J169-0100-1108	Correct MCRSG from July 2008	
(5)	Dec-08	456109	103,805.00	(103,805.00)	J194-0100-1208	Accrue payment for over collected Schedule 2 revenue	
	Dec-08	232011	(103,805.00)	-	J194-0100-1208	Accrue payment for over collected Schedule 2 revenue	
(6)	Jan-09	904002	177.46	(177.46)	J183-0100-0109	Record Default Expense for MISO RSG Charges	
	Jan-09	144009	(177.46)	-	J183-0100-0109	Record Default Expense for MISO RSG Charges	
(7)	Mar-09	565002	12,727.91	(12,727.91)	J182-0100-0309	Correct intercompany between LGE & KU for PJM transmission	

Louisville Gas and Electric Company  
 Case No. 2009-00549  
 Out-of-Period Adjustments

No.	GL Period Entered	Account	Out-of-Period Amount	Revenue Requirement		Journal Entry	Description	Comment
				Impact	Journal Entry			
	Mar-09	565005	1,944.57	(1,944.57)	J182-0100-0309	Correct intercompany between LGE & KU for PJM transmission		
	Mar-09	146100	14,672.48	-	J182-0100-0309	Correct intercompany between LGE & KU for PJM transmission		
(8)	Jun-09	557207	61,090.34	-	J188-0100-0609	Accrued RSG Resettlements April 2006 - October 2008	See Rives Exhibit 1, Ref. Sch. 1.33	
	Jun-09	557206	260,349.20	-	J188-0100-0609	Accrued RSG Resettlements April 2006 - October 2008	See Rives Exhibit 1, Ref. Sch. 1.33	
	Jun-09	143034	(46,057.67)	-	J188-0100-0609	Accrued RSG Resettlements April 2006 - October 2008		
	Jun-09	232010	(275,381.87)	-	J188-0100-0609	Accrued RSG Resettlements April 2006 - October 2008		
(9)	Sep-09	143034	(54,473.57)	-	J171-0100-0909	Record MISO RSG True-up April 2006 - October 2008	See Rives Exhibit 1, Ref. Sch. 1.33	
	Sep-09	557206	87,861.87	-	J171-0100-0909	Record MISO RSG True-up April 2006 - October 2008	See Rives Exhibit 1, Ref. Sch. 1.33	
	Sep-09	557207	20,609.58	-	J171-0100-0909	Record MISO RSG True-up April 2006 - October 2008	See Rives Exhibit 1, Ref. Sch. 1.33	
	Sep-09	232010	(53,997.88)	-	J171-0100-0909	Record MISO RSG True-up April 2006 - October 2008	See Rives Exhibit 1, Ref. Sch. 1.33	
(10)	Jan-10	565006	(54.62)	54.62	J043-0100-0110	O/S Sales & Purchases, XM Exp, Broker Fees Accrual		
	Jan-10	565005	(141.62)	141.62	J043-0100-0110	O/S Sales & Purchases, XM Exp, Broker Fees Accrual		
	Jan-10	232011	196.24	-	J043-0100-0110	O/S Sales & Purchases, XM Exp, Broker Fees Accrual		
(11)	Dec-09	107001	(17,895.94)	-	J310-0100-1209	To reclass capital charges to O&M		
	Dec-09	108901	(2,985.28)	-	J310-0100-1209	To reclass capital charges to O&M		
	Dec-09	571100	20,881.22	(20,881.22)	J310-0100-1209	To reclass capital charges to O&M		
(12)	Dec-09	107001	503.39	-	J314-0100-1209	Final transmission Blanket remaining balances cleanup - clear to O&M		
	Dec-09	108901	(1,022.91)	-	J314-0100-1209	Final transmission Blanket remaining balances cleanup - clear to O&M		
	Dec-09	571100	519.52	(519.52)	J314-0100-1209	Final transmission Blanket remaining balances cleanup - clear to O&M		
(13)	Dec-09	107001	(1,563.68)	-	J318-0100-1209	To transfer charges to O&M		
	Dec-09	571100	1,563.68	(1,563.68)	J318-0100-1209	To transfer charges to O&M		
(14)	Dec-09	107001	(1,433.37)	-	J323-0100-01209	To transfer costs to the correct tasks		
	Dec-09	108901	(1,048.02)	-	J323-0100-01209	To transfer costs to the correct tasks		
	Dec-09	874006	2,481.39	(2,481.39)	J323-0100-01209	To transfer costs to the correct tasks		
(15)	Nov-09	107001	(1,180.75)	-	J307-0100-1109	Move O&M charges incorrectly booked to 123038-1 to 123735-Shale		
	Nov-09	818100	1,180.75	(1,180.75)	J307-0100-1109	Move O&M charges incorrectly booked to 123038-1 to 123735-Shale		
(16)	Nov-09	107001	(634.07)	-	J310-0100-1109	To transfer charges from capital project 111398 to O&M project 111340 because of no material to utilize		
	Nov-09	570100	634.07	(634.07)	J310-0100-1109	To transfer charges from capital project 111398 to O&M project 111340 because of no material to utilize		

Louisville Gas and Electric Company  
Case No. 2009-00549  
Out-of-Period Adjustments

No.	GL Period Entered	Account	Out-of-Period Amt.	Revenue Requirement Impact	Original Entry	Description	Comments
(17)	Nov-09	107001	(51,135.95)	-	J115-0100-1109	To transfer charges from capital projects to O&M	
	Nov-09	108901	(725.69)	-	J315-0100-1109	To transfer charges from capital projects to O&M	
	Nov-09	571100	51,861.64	(51,861.64)	J315-0100-1109	To transfer charges from capital projects to O&M	
(19)	Jan-10	571100	10,607.28	(10,607.28)	J315-0100-0110	Transmission Blanket write-off to O&M	
	Jan-10	107001	(9,359.95)	-	J315-0100-0110	Transmission Blanket write-off to O&M	
	Jan-10	108901	(1,247.33)	-	J315-0100-0110	Transmission Blanket write-off to O&M	
(20)	FEB-2009	143003	9,774.54	-	J187-0100-0209	To charge appropriate portion of middlings coal that was not previously billed to IMPA and IMEA.	
	FEB-2009	417006	(9,774.54)	-	J187-0100-0209	To charge appropriate portion of middlings coal that was not previously billed to IMPA and IMEA.	
	FEB-2009	143004	10,387.46	-	J187-0100-0209	To charge appropriate portion of middlings coal that was not previously billed to IMPA and IMEA.	
	FEB-2009	417005	(10,387.46)	-	J187-0100-0209	To charge appropriate portion of middlings coal that was not previously billed to IMPA and IMEA.	
(21)	Dec-09	500100	(174,385.13)	174,385.13	J189-0100-1209	To transfer labor and burdens to capital for the Trimble Distributed Control System (DCS) capital project.	
	Dec-09	107001	242,548.28	-	J189-0100-1209	To transfer labor and burdens to capital for the Trimble Distributed Control System (DCS) capital project.	
	Dec-09	925002	(740.02)	740.02	J189-0100-1209	To transfer labor and burdens to capital for the Trimble Distributed Control System (DCS) capital project.	
	Dec-09	926102	(3,495.37)	3,495.37	J189-0100-1209	To transfer labor and burdens to capital for the Trimble Distributed Control System (DCS) capital project.	
	Dec-09	926004	(552.44)	552.44	J189-0100-1209	To transfer labor and burdens to capital for the Trimble Distributed Control System (DCS) capital project.	
	Dec-09	926106	(4,153.33)	4,153.33	J189-0100-1209	To transfer labor and burdens to capital for the Trimble Distributed Control System (DCS) capital project.	
	Dec-09	926118	(6,399.54)	6,399.54	J189-0100-1209	To transfer labor and burdens to capital for the Trimble Distributed Control System (DCS) capital project.	
	Dec-09	926105	(350.69)	350.69	J189-0100-1210	To transfer labor and burdens to capital for the Trimble Distributed Control System (DCS) capital project.	
	Dec-09	408105	(41.12)	-	J189-0100-1211	To transfer labor and burdens to capital for the Trimble Distributed Control System (DCS) capital project.	
	Dec-09	408106	(6,246.23)	-	J189-0100-1212	To transfer labor and burdens to capital for the Trimble Distributed Control System (DCS) capital project.	
	Dec-09	408107	(79.86)	-	J189-0100-1213	To transfer labor and burdens to capital for the Trimble Distributed Control System (DCS) capital project.	
	Dec-09	926002	(308.22)	308.22	J189-0100-1214	To transfer labor and burdens to capital for the Trimble Distributed Control System (DCS) capital project.	
	Dec-09	926005	(309.50)	309.50	J189-0100-1215	To transfer labor and burdens to capital for the Trimble Distributed Control System (DCS) capital project.	
	Dec-09	926003	(9,496.59)	9,496.59	J189-0100-1216	To transfer labor and burdens to capital for the Trimble Distributed Control System (DCS) capital project.	
	Dec-09	926019	(840.49)	840.49	J189-0100-1217	To transfer labor and burdens to capital for the Trimble Distributed Control System (DCS) capital project.	
	Dec-09	926117	(4,034.25)	4,034.25	J189-0100-1218	To transfer labor and burdens to capital for the Trimble Distributed Control System (DCS) capital project.	
	Dec-09	926101	(28,652.15)	28,652.15	J189-0100-1219	To transfer labor and burdens to capital for the Trimble Distributed Control System (DCS) capital project.	
	Dec-09	926116	(342.54)	342.54	J189-0100-1220	To transfer labor and burdens to capital for the Trimble Distributed Control System (DCS) capital project.	
	Dec-09	184076	(1,823.12)	-	J189-0100-1221	To transfer labor and burdens to capital for the Trimble Distributed Control System (DCS) capital project.	
	Dec-09	184600	(297.68)	-	J189-0100-1222	To transfer labor and burdens to capital for the Trimble Distributed Control System (DCS) capital project.	
(22)	Dec-09	923100	14,337.93	(14,337.93)	J194-0100-1209	To reclass legal invoices	
	Dec-09	146100	(14,337.93)	-	J194-0100-1209	To reclass legal invoices	
(23)	Nov-08	107001	(1,637.32)	-	J168-0100-1108	To Correct OPEX between projects and correct Leak Clamp accounting.	
	Nov-08	887100	1,637.32	(1,637.32)	J168-0100-1108	To Correct OPEX between projects and correct Leak Clamp accounting.	
(24)	FEB-2009	182337	847,862.16	-	J183-0100-0209	To set up the Deferred Regulatory Assets from the KU-EKPC Settlement of Proceedings in FERC Docket ER06-1458 that was originally recorded in December 2007. Amortization will begin in March 2009.	See Rives Exhibit 1, Ref. Sch. 1.26

Louisville Gas and Electric Company  
Case No. 2009-00549  
Out-of-Period Adjustments

GL Period Entered	Account	Out-of-Period Amount	Revenue Requirement Impact	Journal Entry	Description	Comments
FEB-2009	566130	(838,200.00)		J183-0100-0209	To set up the Deferred Regulatory Assets from the KU-EKPC Settlement of Proceedings in FERC Docket ER06-1458 that was originally recorded in December 2007. Amortization will begin in March 2009.	See Rives Exhibit 1, Ref. Sch. 1.26
FEB-2009	456109	(9,662.16)		J183-0100-0209	To set up the Deferred Regulatory Assets from the KU-EKPC Settlement of Proceedings in FERC Docket ER06-1458 that was originally recorded in December 2007. Amortization will begin in March 2009.	See Rives Exhibit 1, Ref. Sch. 1.26
(25) MAR-2009	903907	10,725.42	(10,725.42)	J173-0100-0309	Reclass Transactis invoices from 2007-2008 from Capital to O&M.	
MAR-2009	107001	(10,725.42)		J173-0100-0309	Reclass Transactis invoices from 2007-2008 from Capital to O&M.	
(26) Dec-08	107001	(1,899.08)		J184-0100-1208	To reclass the Real Time Pricing project from Capital to O&M.	
Dec-08	903006	1,899.08	(1,899.08)	J184-0100-1208	To reclass the Real Time Pricing project from Capital to O&M.	
(27) Dec-08	882334	22,922,318.98		J207-0100-1208	To set up the Regulatory Asset related to the Ike Wind Storm per PSC Order 2008-00456.	See Rives Exhibit 1, Ref. Sch. 1.27
Dec-08	571100	(165,889.90)		J207-0100-1208	To set up the Regulatory Asset related to the Ike Wind Storm per PSC Order 2008-00456.	See Rives Exhibit 1, Ref. Sch. 1.27
Dec-08	581900	(7,928.60)		J207-0100-1208	To set up the Regulatory Asset related to the Ike Wind Storm per PSC Order 2008-00456.	See Rives Exhibit 1, Ref. Sch. 1.27
Dec-08	583001	(5,664,650.11)		J207-0100-1208	To set up the Regulatory Asset related to the Ike Wind Storm per PSC Order 2008-00456.	See Rives Exhibit 1, Ref. Sch. 1.27
Dec-08	590100	(19,836.25)		J207-0100-1208	To set up the Regulatory Asset related to the Ike Wind Storm per PSC Order 2008-00456.	See Rives Exhibit 1, Ref. Sch. 1.27
Dec-08	593001	(951,973.41)		J207-0100-1208	To set up the Regulatory Asset related to the Ike Wind Storm per PSC Order 2008-00456.	See Rives Exhibit 1, Ref. Sch. 1.27
Dec-08	593002	(12,838,323.59)		J207-0100-1208	To set up the Regulatory Asset related to the Ike Wind Storm per PSC Order 2008-00456.	See Rives Exhibit 1, Ref. Sch. 1.27
Dec-08	593003	(83,640.89)		J207-0100-1208	To set up the Regulatory Asset related to the Ike Wind Storm per PSC Order 2008-00456.	See Rives Exhibit 1, Ref. Sch. 1.27
Dec-08	593004	(2,413,049.94)		J207-0100-1208	To set up the Regulatory Asset related to the Ike Wind Storm per PSC Order 2008-00456.	See Rives Exhibit 1, Ref. Sch. 1.27
Dec-08	594002	(26,929.93)		J207-0100-1208	To set up the Regulatory Asset related to the Ike Wind Storm per PSC Order 2008-00456.	See Rives Exhibit 1, Ref. Sch. 1.27
Dec-08	594003	(946.20)		J207-0100-1208	To set up the Regulatory Asset related to the Ike Wind Storm per PSC Order 2008-00456.	See Rives Exhibit 1, Ref. Sch. 1.27
Dec-08	595100	(722,267.58)		J207-0100-1208	To set up the Regulatory Asset related to the Ike Wind Storm per PSC Order 2008-00456.	See Rives Exhibit 1, Ref. Sch. 1.27
Dec-08	907001	(7,714.60)		J207-0100-1208	To set up the Regulatory Asset related to the Ike Wind Storm per PSC Order 2008-00456.	See Rives Exhibit 1, Ref. Sch. 1.27
Dec-08	925001	(19,167.98)		J207-0100-1208	To set up the Regulatory Asset related to the Ike Wind Storm per PSC Order 2008-00456.	See Rives Exhibit 1, Ref. Sch. 1.27
(28) Dec-08	930904	(123,820.23)	123,820.23	J133-0110-1208	To Set up the Carbon Storage Project Regulatory Assets per PSC Case No. 2008-0308	See Rives Exhibit 1, Ref. Sch. 1.29
Dec-08	182333	123,820.23		J133-0110-1208	To Set up the Carbon Storage Project Regulatory Assets per PSC Case No. 2008-0308	See Rives Exhibit 1, Ref. Sch. 1.29

1. JOURNAL Do not delete these values! They are critical! US

Functional Journal  
Single Journal Entry  
LGE ENERGY LLC  
efmsprod

Template Type:  
O: Template Style:  
Set of Books:  
Database:

Category: LGE ENERGY LLC  
Source: LGE ENERGY LLC  
Currency: USD  
Accounting Date: 01-Nov-08  
Group ID: 4680  
Batch Name: RAD-DDS  
Journal Name: J606-0100-1108  
Journal Description: Purchase End User Gas  
Reverse Journal: No  
Reversal Period: No

Category	Source	Currency	Accounting Date	Group ID	Batch Name	Journal Name	Journal Description	Reverse Journal	Reversal Period
0100	131	004570	004570	004570	006250	0000	0000	0000	0000
0100	703	004570	004570	006250	142001	0000	0000	0000	0000
Totals:									
0 Description: to record adjustment made to LGE GIS in July 2008 connecting June 2008 but not to Oracle--									

Line	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE	ORIG	ACCOUNT	INTERCOMPANY	EXPENDITURE	TYPE	LOCATION	Debit Value	Credit Value	Stat	Amount	Description	Line DFF	Context	Line DFF	1	Line DFF	2		
											40,247.65	40,247.65	0	0	End Users gas (no stat)								
											0.00	0.00	0	0	STAT ONLY								
Totals:												40,247.65	40,247.65	0	0								

Prepared By: \_\_\_\_\_ Approved By: \_\_\_\_\_  
 Upload/concurrent ID: \_\_\_\_\_ check to prior period  
 Posted By: \_\_\_\_\_  
 Posted/concurrent ID: \_\_\_\_\_

Template Type: Functional Journal  
 Template Style: Single Journal Entry  
 Set of Books: LGE ENERGY LLC  
 Database: ofmsprod

Category: List - Text: Adjustment  
 Source: List - Text: Spreadsheet  
 Currency: List - Text: USD  
 Accounting Date: List - Date: 1-Nov-08  
 Group ID: Value: 10277  
 Batch Name: Text: REV-JHB  
 Journal Name: Text: J600-0100-1108  
 Journal Description: Text: Correct Gas Cashout  
 Reverse Journal: List - Text:  
 Reversal Period: List - Text:

Upi	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE ORG	EXPENDITURE	ACCOUNT	MPANY	EXPENDITURE	LOCATION	Debit	Credit	Stat Amount	Description	Line DFF Context	Line DFF 1	Line DFF 2
0100	111	002500	002500	547030	547030	0000	0699	0432	0432	723.49	383.45	-	Gen-Pad.Run GT13 LGE	Yes	PRGTLFUEL	EXP GASST13MCF
0110	111	012500	015590	547030	547030	0000	0699	0432	0432	340.04	340.04	-	Gen-Pad.Run GT13 KU	Yes	PRGTLFUEL	EXP GASST13MCF
0100	703	006250	006250	142001	142001	0000	0699	0000	0000	723.49	723.49	-	Accounts Receivable	No	PRGTLFUEL	EXP GASST13MCF
										723.49	723.49	-				

Description: To correct gas cashout used for electric generation for Sept and Oct 2008 for the Paddy's Run C's 11, 12, and 13 (see supporting papers).

Prepared By: J. Bland  
 Approved By: \_\_\_\_\_  
 Posted By: \_\_\_\_\_  
 Upload/concurrent ID: \_\_\_\_\_  
 Posted/Concurrent ID: \_\_\_\_\_

Template Type: Functional Journal  
 On Template Style: Single Journal Entry  
 Set of Books: LGE ENERGY LLC  
 Database: ofmsprod

Category: List - Text: Reclass  
 Source: List - Text: Spreadsheet  
 Currency: List - Text: USD  
 Accounting Date: List - Date: 01-Dec-09  
 Group ID: Value: 26198  
 Batch Name: Text: RAD-KRB  
 Journal Name: Text: J606-0100-1209  
 Journal Description: Text: Gas Transports Revenues True Up  
 Reverse Journal: List - Text:  
 Reversal Period: List - Text:

Category	Source	Currency	Accounting Date	Group ID	Batch Name	Journal Name	Journal Description	Reverse Journal	Reversal Period	UPJ	COMPANY	RODUC	GANIZATI	INDITURE	ACCOUNT	RCMPIDITURE	LOCATION	Debit	Credit	Stat A	Description	DIFF	Cont	Line	DIFF	1	Line	DIFF	2							
																		Value	Value	Value	Text	Text	Text	Text	Text	Text	Text	Text								
																		62,029.88																		
																		36,053.18																		
																			1.19																	
																		148.31																		
																		160.00																		
																		519.89																		
																		1,179.45																		
																		1,305.00																		
																		37,606.73																		
																			0.80																	
																		67.87																		
																		781.00																		
																		1,599.78																		
																			2,343.00																	
																		5,954.58																		
																			48.91																	
																			1,179.45																	
																		148.31																		
																		67.87																		
																		1.99																		
																		2,246.00																		
																		35,549.64																		

Template Type: Functional Journal  
 On Template Style: Single Journal Entry  
 Set of Books: LGE ENERGY LLC  
 Database: ofmsprod

Category: List - Text: Reclass  
 Source: List - Text: Spreadsheet  
 Currency: List - Text: USD  
 Accounting Date: List - Date: 01-Dec-09  
 Group ID: Value: 28198  
 Batch Name: Text: RAD-KRB  
 Journal Name: Text: J606-0100-1209  
 Journal Description: Text: Gas Transports Revenues True Up  
 Reverse Journal: List - Text:  
 Reversal Period: List - Text:

Upl	COMPANY	RODUCANIZATINDITURE	ACCOUNT	COMP	DITURE	LOCATION	Debit	Credit	Stat A	Description	β DFF Cor	Line DFF 1	Line DFF 2
							Value	Value	Value	Text	Text	Text	Text
0	0100	131	004570	004570	803001	0000	0668	0000		Purchases	Yes	P98254467	G65590E
<b>Totals:</b>							138,586.31	138,586.31					

Description: To Correct Gas Transports through October 2009.

Prepared By: \_\_\_\_\_ Approved By: \_\_\_\_\_ Posted By: \_\_\_\_\_  
 Upload/concurrent ID: \_\_\_\_\_ Compared to prior period: \_\_\_\_\_ Posted/Concurrent ID: \_\_\_\_\_

JOU Do not delete these values! They are critical ! US

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 oimsprod

Category  
 Source  
 Currency  
 Accounting Date  
 Group ID  
 Batch Name  
 Journal Name  
 Journal Description  
 Reverse Journal  
 Reversal Period

Li1 - Test: Adjustment  
 Li1 - Test: Spreadsheet  
 Li1 - Test: USD  
 Li1 - Date: 11/30/2004  
 Value: 28178  
 Test: MAM  
 Test: J1694-0100-1108  
 Test: Correct MCR80 from July  
 Li1 - Test:

UP	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE	ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE	TYPE	LOCATION	Debit Value	Credit Value	RI Amt	Description	ja.DIFF.Com1	Line.DFF.1	Line.DFF.2	
12	0100	113	000250	090250	0000	447050	0000	0685	0000	0000	\$5.11	\$5.11		State-MCRD-Energy-Tier 2	Yes	ES00250	4/17/0322	
12	0100	303	000250	090250	0000	142068	0000	0699	0000	0000				Wholesale Accts Payable-Utility - MCR80 Tier 2	Yes	FS00250	UNBILLED	
<b>Totals:</b>											5.11	5.11						

Description: Correct MCR80 from July

Prepared By: MAM  
 Approved By: \_\_\_\_\_  
 Upload/concurrent ID: \_\_\_\_\_  
 Posted By: \_\_\_\_\_  
 Posted/concurrent ID: \_\_\_\_\_

1 .JOL Do not delete these values! They US

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 ofmsprod

Category: List - Text: Accrual  
 Source: List - Text: Spreadsheet  
 Currency: List - Text: USD  
 Accounting Date: List - Date: 12/31/2008  
 Group ID: Value: 28188  
 Batch Name: Text: SHW  
 Journal Name: Text: J194-0100-1208  
 Journal Description: Text: Accrue Payment for Schedule 2 Overcharges  
 Reverse Journal: List - Text:  
 Reversal Period: List - Text:

UPD	COMPANY	RODU	ORGANIZATI	ENDITURE	VCOUN	RCOMP	ITURE	LOCATION	Debit Value	Credit Value	1.Amo Value	Description	DIFF Cd	Line DFF 1	Line DFF 2		
0100	113	006250	006250	456109	0000	0665	0000	0000	191,433.68	191,433.68		Accrue payment for Schedule 2 Overcharge	Yes	TSR006250	456EKPC-LGESCH2		
0100	303	006250	006250	232011	0000	0689	0000	0000				Accrue payment for Schedule 2 Overcharge	Yes	TSX006250	232EKPC00		
0100	121	006250	006250	568100	0000	0695	0000	0000	2,474.82	2,474.82		Accrue payment for Schedule 2 Overcharge	Yes	122833	568HENG		
0100	303	006250	006250	232011	0000	0689	0000	0000				Accrue payment for Schedule 2 Overcharge	Yes	TSX006250	232HCOOS00		
<b>Totals:</b>																	
Description: Accrue Payment for Schedule 2 Overcharges																	

Prepared By: \_\_\_\_\_ Approved By: \_\_\_\_\_ Posted By: \_\_\_\_\_  
 Upload/concurrent ID: \_\_\_\_\_ Upload/concurrent ID: \_\_\_\_\_

1 JOL Do not delete these values! They a US

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 olmsprod

Category  
 Source  
 Currency  
 Accounting Date  
 Group ID  
 Batch Name  
 Journal Name  
 Journal Description  
 Reverse Journal  
 Reversal Period

Lit - Text: Adjustment  
 Lit - Text: Spreadsheet  
 Lit - Text: USD  
 Lit - Date: 10/12/2009  
 Value: 2020  
 Text: LMO  
 Text: J183-0165-0166  
 Text: Record MISO RSG Bad Debt Expense  
 Lit - Text: No

UPD	COMPANY	PRODUCT	ORGANIZATION	TENDITURE	ACCOUNT	ERCOMP	ENDITURE	LOCATION	Debit Value	Credit Value	Stat Amount Value	Description	DFF Co	Line DFF 1	Line DFF 2
Rs	Ps	0100	0100	111	006250	006250	006250	006250	0000	0000	0000	0000	0000	0000	0000
				332	006250	006250	006250	006250	0000	0000	177.46	Bad Debt Expense - MISO RSG Charges	Yes	120753	904002
				0100	006250	006250	006250	006250	0000	0000		MISO Allowance for Bad Debts - RSG Section 206	Yes	FS006250	144MISORSG
				332	006250	006250	006250	006250	0000	0000		PJM Allowance for Bad Debts - Poweredge	Yes	123720	PJMPPOWEREDGE332
				0100	006250	006250	006250	006250	0000	0000		PJM Allowance for Bad Debts - Poweredge	No		
				303	006250	006250	006250	006250	0000	0000		PJM Allowance for Bad Debts - Poweredge	Yes	123720	PJMPPOWEREDGE
				0100	006250	006250	006250	006250	0000	0000		PJM Allowance for Bad Debts - Poweredge	No		
				332	006250	006250	006250	006250	0000	0000		PJM Allowance for Bad Debts - Erel	Yes	123720	PJMXEL332
				0100	006250	006250	006250	006250	0000	0000		PJM Allowance for Bad Debts - Erel	No		
				303	006250	006250	006250	006250	0000	0000		PJM Allowance for Bad Debts - Erel	Yes	123720	PJMXEL
				0100	006250	006250	006250	006250	0000	0000		PJM Allowance for Bad Debts - Erel	No		
				332	006250	006250	006250	006250	0000	0000		PJM Allowance for Bad Debts - Poweredge	Yes	123720	PJMPPOWEREDGE332
				0100	006250	006250	006250	006250	0000	0000		PJM Allowance for Bad Debts - Poweredge	Yes	123720	PJMPPOWEREDGE
				303	006250	006250	006250	006250	0000	0000		PJM Allowance for Bad Debts - Poweredge	No		
				0100	006250	006250	006250	006250	0000	0000		PJM Allowance for Bad Debts - Poweredge	No		
				332	006250	006250	006250	006250	0000	0000		PJM Allowance for Bad Debts - PJS Capital	Yes	123720	PJMPJSCAPITAL332
				0100	006250	006250	006250	006250	0000	0000		PJM Allowance for Bad Debts - PJS Capital	Yes	123720	PJMPJSCAPITAL
				303	006250	006250	006250	006250	0000	0000		PJM Allowance for Bad Debts - PJS Capital	No		
				0100	006250	006250	006250	006250	0000	0000		PJM Allowance for Bad Debts - PJS Capital	No		
				332	006250	006250	006250	006250	0000	0000		PJM Allowance for Bad Debts - Poweredge	No		
				0100	006250	006250	006250	006250	0000	0000		PJM Allowance for Bad Debts - Poweredge	No		
				303	006250	006250	006250	006250	0000	0000		PJM Allowance for Bad Debts - PJS Capital	No		
				0100	006250	006250	006250	006250	0000	0000		PJM Allowance for Bad Debts - PJS Capital	No		
									177.46	177.46					

Description: Record MISO RSG Bad Debt Expense

Prepared By: \_\_\_\_\_

Approved By: \_\_\_\_\_

Posted By: \_\_\_\_\_

Template Type: Functional Journal  
 Q: Template Style: Single Journal Entry  
 Set of Books: LGE ENERGY LLC  
 Database: olmsprod

Category	Adj - Text: Adjustment
Source	Adj - Text: Spreadsheet
Currency	Adj - Text: USD
Accounting Date	Adj - Date: 10/12/09
Group ID	Value: 28220
Batch Name	Text: LMO
Journal Name	Text: J103-0100-0199
Journal Description	Text: Record MBO RSO Bad Debt Expense
Reversal Journal	Adj - Text: NO
Reversal Period	Adj - Text:

Upl	COMPANY	PRODUC	ORGANIZAT	EXPENDITURE	LOCATION	Debit Value	Credit Value	Stat Amount Value	Description Text	DFF Col Text	Line DFF 1 Text	Line DFF 2 Text

Posted/Concurrent ID: \_\_\_\_\_

Upload/concurrent ID: \_\_\_\_\_

1. JOURNAL Do not delete these values! They are US

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 ofmsprod

Category: **Let - Text, Adjustment**  
 Source: **Let - Text, Spreadsheet**  
 Currency: **USD**  
 Accounting Date: **3/31/2009**  
 Group ID: **26016**  
 Batch Name: **FGM**  
 Journal Name: **J142-0100-0399**  
 Journal Description: **Text: Correct intercompany between LGE & KU for PJM transmission**  
 Reverse Journal: **Let - Text**  
 Reversal Period: **Let - Text**

Upl	COMPANY	PRODUC	ORGANIZATION	ACCOUNT	ERCOMP	ENDITURE	LOCATION	Debit	Credit	Stat	Amount	Description	DFF	Col	Line	DFF	1	Line	DFF	2	
								Value	Value	Value	Value	Text	Text	Text	Text	Text	Text	Text	Text	Text	
R		0100	121	003950	023850	565002	0000	0695	0000	0000	26,218.58	Transmission Purchases (Prior month true up)	Yes	TSX002950				565PJM-LGEOCH			
R		0100	121	003010	003010	565005	0000	0695	0000	0000	2,685.89	Transmission Purchase Exp. NL - PJM - OTHER	Yes	NL003010				565PJM-LGEOCH			
R		0110	121	015780	015780	565002	0000	0695	0000	0000	4,010.15	Trans. Service Expense - OSS - PJM - OTHER	Yes	TSX015780				565PJM-KUOCH			
R		0110	121	015830	015830	565005	0000	0695	0000	0000	18,522.54	Trans. Service Expense - NL - PJM - OTHER	Yes	NL015830				565PJM-KUOCH			
<b>Totals:</b>											26,218.58	26,218.58									

Description: **Correct intercompany between LGE & KU for PJM transmission**

Prepared By: \_\_\_\_\_ Approved By: \_\_\_\_\_ Posted By: \_\_\_\_\_  
 Upload/concurrent ID: \_\_\_\_\_ Postel/concurrent ID: \_\_\_\_\_



1 JOURNAL Do not delete these values! They are critical US

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 dlmisprod

Category: List - Test: Actual  
 Source: List - Test: Spreadsheet  
 Currency: List - Test: USD  
 Accounting Date: 9/30/2009  
 Group ID: Value: 26186  
 Batch Name: Test: SHW  
 Journal Description: Test: J171-0100-0008  
 Reversal Period: Test: MISO RSG Resettlement - Sec. 205 True-up  
 List - Test:

Category	Source	Currency	Accounting Date	Group ID	Batch Name	Journal Description	Reversal Period	EXPENDITURE	ORG	ACCOUNT	INTERCOMPANY	TYF	LOCATION	Debit Value	Credit Value	R Amt Value	Description	In DFF Cont	Line DFF 1	Line DFF 2				
0100	303	00250	003010	00250	003010	00250	00250	00250	0000	0000	0000	0000	0000	41,122.58	54,473.57		MISO RSG Resettlement - Sec. 205 True-up	Yes	126310	142034				
0100	111	003010	00250	00250	003010	00250	00250	0000	0000	0000	0000	0000	0000	10,349.96			MISO RSG Resettlement - Sec. 205 True-up	Yes	126310	537482207				
0100	303	00320	003010	00250	003010	00250	00250	0000	0000	0000	0000	0000	0000	43,735.29	53,897.66		MISO RSG Resettlement - Sec. 205 True-up	Yes	126310	222482200				
0100	111	002950	003010	00250	003010	00250	00250	0000	0000	0000	0000	0000	0000	10,259.60			MISO RSG Resettlement - Sec. 205 True-up	Yes	126310	537482208				
0100	301	00320	003010	00250	003010	00250	00250	0000	0000	0000	0000	0000	0000	3,857.25	3,857.25		MISO RSG Resettlement - Sec. 205 Interest Income True-up	Yes	126310	171001				
0100	121	00320	003010	00250	003010	00250	00250	0000	0000	0000	0000	0000	0000	3,353.96	3,353.96		MISO RSG Resettlement - Sec. 205 Interest Income True-up	Yes	126310	419206				
0100	303	00250	003010	00250	003010	00250	00250	0000	0000	0000	0000	0000	0000				MISO RSG Resettlement - Sec. 205 Interest Exp True-up	Yes	126310	237300-205				
0100	121	00250	003010	00250	003010	00250	00250	0000	0000	0000	0000	0000	0000				MISO RSG Resettlement - Sec. 205 Interest Exp True-up	Yes	126310	431013				
<b>Totals:</b>													115,782.68	115,782.68										

O Description: MISO RSG Resettlement - Sec. 205 True-up

O Prepared By: \_\_\_\_\_  
 O Upload/concurrent ID: \_\_\_\_\_

Approved By: \_\_\_\_\_  
 Posted/Concurrent ID: \_\_\_\_\_







Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 olmsprod

Template Type:  
 Template Style:  
 Set of Books:  
 Database:

Category  
 Source  
 Currency  
 Accounting Date  
 Group ID  
 Batch Name  
 Journal Name  
 Journal Description  
 Reverse Journal  
 Reversal Period

Unit-Ter Adjustment  
 Unit-Ter Spreadsheet  
 Unit-Ter USD  
 Unit-Ter Value  
 Unit-Ter LMO  
 Unit-Ter Test  
 Unit-Ter Current Month OS Base & Purchases, 2M Exp. & PPA-LGE

Upl	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE	ORG	ACCOUNT	EXPENDITURE	TYPE	LOCATION	Debit	Credit	Start Amount	Description	Line DEF	Context	Line DEF	1	Line DEF	2
										Value	Value	Value	Text	Test	Test	Test	Test	Test	Test
R		0100	111	000250	000250	000250	447100	0000	0000				Brokered Sales-PSIE-Energy	Yes		FS000250	447100	447100	
R		0100	111	000250	000250	000250	447100	0000	0000				Brokered Sales-SIDE-Energy	Yes		FS000250	447100	447100	
R		0100	111	000250	000250	000250	447100	0000	0000				Brokered Sales-AEP-Energy-Adopt-MS2	Yes		FS000250	447100	447100	
R		0100	111	000250	000250	000250	447100	0000	0000				Brokered Sales-MS2-Energy-Adopt-MS2	Yes		FS000250	447100	447100	
R		0100	111	000250	000250	000250	447100	0000	0000				MSO Day 2 Other-NL	Yes		NL000250	447100	447100	
R		0100	303	000250	000250	000250	142008	0000	0000				Wholesale Accts Receivable Unbilled	Yes		FS000250	UNBILLED	UNBILLED	
R		0100	121	000250	000250	000250	555020	0000	0000	1,855,178.06	1,855,178.06	49,202,200	OSB Power Purchase-KU Energy	Yes		PUR000250	555020	555020	
R		0100	303	000250	000250	000250	144100	0110	0000				Interco Accounts Payable-KU	No		PUR000250	555020	555020	
R		0100	111	000250	000250	000250	555025	0000	0000				Interco Power Purchase-KU Energy	Yes		PUR000250	555020	555020	
R		0100	303	000250	000250	000250	144100	0110	0000	1,314.53	1,314.53	41,000	Interco Accounts Payable-KU	No		PUR000250	555020	555020	
R		0100	111	000250	000250	000250	656007	0000	0000				Other Power Purchase-MS2-Energy-NL	Yes		PUR000250	656007	656007	
R		0100	111	000250	000250	000250	656006	0000	0000				Other Power Purchase-MS2-Energy-NL	Yes		PUR000250	656006	656006	
R		0100	303	000250	000250	000250	232010	0000	0000				Whic. Accounts Payable-MS2	Yes		PUR000250	232010	232010	
R		0100	303	000250	000250	000250	142003	0000	0000				Misc. Accounts Payable-MS2	Yes		FS000250	142003	142003	
R		0100	303	000250	000250	000250	656007	0000	0000				Other Power Purchase-MS2-Energy-NL - JULY 2009	Yes		PUR000250	656007	656007	
R		0100	303	000250	000250	000250	656006	0000	0000				Other Power Purchase-MS2-Energy-NL - JULY 2009	Yes		PUR000250	656006	656006	
R		0100	303	000250	000250	000250	142003	0000	0000				Whic. Accounts Payable-MS2	Yes		PUR000250	142003	142003	
R		0100	303	000250	000250	000250	142003	0000	0000				Misc. Accounts Payable-MS2	Yes		FS000250	142003	142003	
R		0100	111	000250	000250	000250	656006	0000	0000				Other Power Purchase-MS2-Energy-NL - MARCH 2009	Yes		PUR000250	656006	656006	
R		0100	111	000250	000250	000250	656007	0000	0000				MSO Day 2 Other-NL-MS2-Energy-NL - MARCH 2009	Yes		NL000250	656007	656007	
R		0100	111	000250	000250	000250	656006	0000	0000				Other Power Purchase-MCR1-Energy-Tier1	Yes		PUR000250	656006	656006	
R		0100	111	000250	000250	000250	656007	0000	0000				Other Power Purchase-MCR2-Energy-Tier2	Yes		PUR000250	656007	656007	
R		0100	111	000250	000250	000250	656006	0000	0000				Misc. Accounts Payable-MCR10 Tier 1-MS2	Yes		PUR000250	656006	656006	
R		0100	303	000250	000250	000250	232010	0000	0000				Whic. Accounts Payable-MS2	Yes		PUR000250	232010	232010	
R		0100	303	000250	000250	000250	232010	0000	0000				Whic. Accounts Payable-MCR3	Yes		PUR000250	232010	232010	
R		0100	111	000250	000250	000250	656006	0000	0000				Other Power Purchase-MCR1-Energy-Tier1	Yes		PUR000250	656006	656006	
R		0100	111	000250	000250	000250	656007	0000	0000				Other Power Purchase-MCR2-Energy-Tier2	Yes		PUR000250	656007	656007	
R		0100	303	000250	000250	000250	142003	0000	0000				Misc. Accounts Payable-MCR10 Tier 1-MS2	Yes		PUR000250	142003	142003	
R		0100	303	000250	000250	000250	232010	0000	0000				Whic. Accounts Payable-MCR3	Yes		PUR000250	232010	232010	
R		0100	111	000250	000250	000250	656006	0000	0000				Other Power Purchase-MCR1-Energy-Tier1	Yes		PUR000250	656006	656006	
R		0100	111	000250	000250	000250	656007	0000	0000				Other Power Purchase-MCR2-Energy-Tier2	Yes		PUR000250	656007	656007	
R		0100	303	000250	000250	000250	142003	0000	0000				Misc. Accounts Payable-MCR10 Tier 1-MS2	Yes		PUR000250	142003	142003	
R		0100	303	000250	000250	000250	232010	0000	0000				Whic. Accounts Payable-MCR3	Yes		PUR000250	232010	232010	
R		0100	111	000250	000250	000250	656006	0000	0000				Other Power Purchase-MCR1-Energy-Tier1	Yes		PUR000250	656006	656006	
R		0100	111	000250	000250	000250	656007	0000	0000				Other Power Purchase-MCR2-Energy-Tier2	Yes		PUR000250	656007	656007	
R		0100	303	000250	000250	000250	142003	0000	0000				Misc. Accounts Payable-MCR10 Tier 1-MS2	Yes		PUR000250	142003	142003	
R		0100	303	000250	000250	000250	232010	0000	0000				Whic. Accounts Payable-MCR3	Yes		PUR000250	232010	232010	
R		0100	111	000250	000250	000250	656006	0000	0000				Other Power Purchase-MCR1-Energy-Tier1	Yes		PUR000250	656006	656006	
R		0100	111	000250	000250	000250	656007	0000	0000				Other Power Purchase-MCR2-Energy-Tier2	Yes		PUR000250	656007	656007	
R		0100	303	000250	000250	000250	142003	0000	0000				Misc. Accounts Payable-MCR10 Tier 1-MS2	Yes		PUR000250	142003	142003	
R		0100	303	000250	000250	000250	232010	0000	0000				Whic. Accounts Payable-MCR3	Yes		PUR000250	232010	232010	
R		0100	111	000250	000250	000250	656006	0000	0000				Other Power Purchase-MCR1-Energy-Tier1	Yes		PUR000250	656006	656006	
R		0100	111	000250	000250	000250	656007	0000	0000				Other Power Purchase-MCR2-Energy-Tier2	Yes		PUR000250	656007	656007	
R		0100	303	000250	000250	000250	142003	0000	0000				Misc. Accounts Payable-MCR10 Tier 1-MS2	Yes		PUR000250	142003	142003	
R		0100	303	000250	000250	000250	232010	0000	0000				Whic. Accounts Payable-MCR3	Yes		PUR000250	232010	232010	
R		0100	111	000250	000250	000250	656006	0000	0000				Other Power Purchase-MCR1-Energy-Tier1	Yes		PUR000250	656006	656006	
R		0100	111	000250	000250	000250	656007	0000	0000				Other Power Purchase-MCR2-Energy-Tier2	Yes		PUR000250	656007	656007	
R		0100	303	000250	000250	000250	142003	0000	0000				Misc. Accounts Payable-MCR10 Tier 1-MS2	Yes		PUR000250	142003	142003	
R		0100	303	000250	000250	000250	232010	0000	0000				Whic. Accounts Payable-MCR3	Yes		PUR000250	232010	232010	
R		0100	111	000250	000250	000250	656006	0000	0000				Other Power Purchase-MCR1-Energy-Tier1	Yes		PUR000250	656006	656006	
R		0100	111	000250	000250	000250	656007	0000	0000				Other Power Purchase-MCR2-Energy-Tier2	Yes		PUR000250	656007	656007	
R		0100	303	000250	000250	000250	142003	0000	0000				Misc. Accounts Payable-MCR10 Tier 1-MS2	Yes		PUR000250	142003	142003	
R		0100	303	000250	000250	000250	232010	0000	0000				Whic. Accounts Payable-MCR3	Yes		PUR000250	232010	232010	
R		0100	111	000250	000250	000250	656006	0000	0000				Other Power Purchase-MCR1-Energy-Tier1	Yes		PUR000250	656006	656006	
R		0100	111	000250	000250	000250	656007	0000	0000				Other Power Purchase-MCR2-Energy-Tier2	Yes		PUR000250	656007	656007	
R		0100	303	000250	000250	000250	142003	0000	0000				Misc. Accounts Payable-MCR10 Tier 1-MS2	Yes		PUR000250	142003	142003	
R		0100	303	000250	000250	000250	232010	0000	0000				Whic. Accounts Payable-MCR3	Yes		PUR000250	232010	232010	
R		0100	111	000250	000250	000250	656006	0000	0000				Other Power Purchase-MCR1-Energy-Tier1	Yes		PUR000250	656006	656006	
R		0100	111	000250	000250	000250	656007	0000	0000				Other Power Purchase-MCR2-Energy-Tier2	Yes		PUR000250	656007	656007	
R		0100	303	000250	000250	000250	142003	0000	0000				Misc. Accounts Payable-MCR10 Tier 1-MS2	Yes		PUR000250	142003	142003	
R		0100	303	000250	000250	000250	232010	0000	0000				Whic. Accounts Payable-MCR3	Yes		PUR000250	232010	232010	









Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 olmsprod

Category: LGE  
 Source: LGE  
 Currency: USD  
 Accounting Date: 12/31/2010  
 Group ID: 26420  
 Batch Name: LMO  
 Journal Name: J043.0100.0110  
 Journal Description: Correct Month O&B Sales & Purchases, XM Exp. & PPA - LGE  
 Reverse Journal: LGE  
 Reversal Period: LGE

Category	Source	Currency	Accounting Date	Group ID	Batch Name	Journal Name	Journal Description	Reverse Journal	Reversal Period	LGE		Type	Location	Debit Value	Credit Value	Stat Amount Value	Description	Test	Line DFF Context	Line DFF 1	Line DFF 2											
										Dr	Cr																					
0100	121	000010	000010	000010	000010	000010	000010	000010	000010	0000	0000	0000	0000	14.62			Transm Purch Exp ML - MISO Energy MISO - Nov 09	Yes		NL000010	NL000010											
0100	121	002950	002950	002950	002950	002950	002950	002950	002950	0000	0000	0000	0000	54.62			Transm Purch Exp ML - MISO Energy MISO - Nov 09	Yes		TS0000250	TS0000250											
0100	121	003010	003010	003010	003010	003010	003010	003010	003010	0000	0000	0000	0000				Transm Purch Exp ML - MISO Sch 1 - Mar 09	Yes		NL000010	NL000010											
0100	121	002950	002950	002950	002950	002950	002950	002950	002950	0000	0000	0000	0000				Transm Purch Exp ML - MISO Sch 1 - Mar 09	Yes		TS0000250	TS0000250											
0100	121	003010	003010	003010	003010	003010	003010	003010	003010	0000	0000	0000	0000				Transm Purch Exp ML - MISO Sch 2 - Mar 09	Yes		NL000010	NL000010											
0100	121	002950	002950	002950	002950	002950	002950	002950	002950	0000	0000	0000	0000				Transm Purch Exp ML - MISO Sch 2 - Mar 09	Yes		TS0000250	TS0000250											
0100	121	003010	003010	003010	003010	003010	003010	003010	003010	0000	0000	0000	0000				Transm Purch Exp ML - MISO Dec 07 Energy	Yes		NL000010	NL000010											
0100	121	002950	002950	002950	002950	002950	002950	002950	002950	0000	0000	0000	0000				Transm Purch Exp ML - MISO Dec 07 Energy	Yes		TS0000250	TS0000250											
0100	121	003010	003010	003010	003010	003010	003010	003010	003010	0000	0000	0000	0000				Transm Purch Exp ML - MISO Dec 07 Energy	Yes		NL000010	NL000010											
0100	121	002950	002950	002950	002950	002950	002950	002950	002950	0000	0000	0000	0000				Transm Purch Exp ML - MISO Dec 07 Energy	Yes		TS0000250	TS0000250											
0100	303	000150	000150	000150	000150	000150	000150	000150	000150	0000	0000	0000	0000				LGE White Accounts Payable-MISO Schedule 10 Mch	Yes		TS0000250	TS0000250											
0100	303	000150	000150	000150	000150	000150	000150	000150	000150	0000	0000	0000	0000				LGE White Accounts Payable-MISO Annual Ch	Yes		TS0000250	TS0000250											
0100	303	000150	000150	000150	000150	000150	000150	000150	000150	0000	0000	0000	0000				LGE White Accounts Payable-MISO - March 09	Yes		TS0000250	TS0000250											
0100	303	000150	000150	000150	000150	000150	000150	000150	000150	0000	0000	0000	0000				LGE White Accounts Payable-MISO Energy - Nov 08	Yes		TS0000250	TS0000250											
0100	121	003010	003010	003010	003010	003010	003010	003010	003010	0000	0000	0000	0000				LGE White Accounts Payable-MISO Sch 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000	196.24		LGE White Accounts Payable-MISO Energy - Nov 08	Yes		NL000010	NL000010								
0100	121	003010	003010	003010	003010	003010	003010	003010	003010	0000	0000	0000	0000				Transm Purch Exp ML - TVA Energy March 09	Yes		TS0000250	TS0000250											
0100	121	002950	002950	002950	002950	002950	002950	002950	002950	0000	0000	0000	0000				Transm Purch Exp ML - TVA Energy March 09	Yes		TS0000250	TS0000250											
0100	121	003010	003010	003010	003010	003010	003010	003010	003010	0000	0000	0000	0000				Transm Purch Exp ML - TVA Sch 1 March 09	Yes		NL000010	NL000010											
0100	121	002950	002950	002950	002950	002950	002950	002950	002950	0000	0000	0000	0000				Transm Purch Exp ML - TVA Sch 1 March 09	Yes		TS0000250	TS0000250											
0100	121	003010	003010	003010	003010	003010	003010	003010	003010	0000	0000	0000	0000				Transm Purch Exp ML - TVA Sch 2 March 09	Yes		NL000010	NL000010											
0100	121	002950	002950	002950	002950	002950	002950	002950	002950	0000	0000	0000	0000				Transm Purch Exp ML - TVA Sch 2 March 09	Yes		TS0000250	TS0000250											
<b>Totals:</b>													17,450,983.24	17,450,983.24																		

Descriptor: December 09 (PPA Month)

Prepared By: Lawrie Oelken

Approved By: \_\_\_\_\_

Posted By: \_\_\_\_\_

Upload/concurrent ID: \_\_\_\_\_

Posted/Concurrent ID: \_\_\_\_\_

1 JOL Do not delete these values! They are critical US

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 ofmsprod

Category: Adjustment  
 Source: Spreadsheet  
 Currency: USD  
 Accounting Date: 1-Dec-2009  
 Group ID: 4774  
 Batch Name: PAD  
 Journal Name: JS10-0100-1289  
 Journal Description: Transfer charges  
 Reverse Journal:  
 Reversal Period:

Lst. - Test:	EXPENDITURE_ORG		ACCOUNT		INTERCOMPANY		EXPENDITURE_TYPE		LOCATION		Credit Value	Debit Value	Stat Amount Value	Description Text	Line DFF Context	Line DFF 1 Text	Line DFF 2 Text	
	0100	003070	003070	571100	0000	0375	0000	0375	0000	0000								
R	0100	003070	003070	571100	0000	0375	0000	0375	0000	10,062.85				Yes	125935	L9		
R	0100	003070	003070	571100	0000	0475	0000	0475	0000	10,818.27				Yes	125935	L9		
R	0100	003070	003070	107001	0000	0375	0000	0375	2000	7,077.67				Yes	L9-2009	RPLINS-66261		
R	0100	003070	003070	107001	0000	0475	0000	0475	2000	10,818.27				Yes	L9-2009	RPLINS-66261		
R	0100	003070	003070	108901	0000	0375	0000	0375	2000	2,965.28				Yes	L9-2009	RPLINS-66261		
<b>Totals:</b>											20,881.22	20,881.22						

O Description: To recass capital charges to O&M per memo from Robby Trimble.

O Prepared By: Edward Clark  
 O Upload/concurrent ID: \_\_\_\_\_  
 Approved By: \_\_\_\_\_  
 Posted By: \_\_\_\_\_  
 Posted/Concurrent ID: \_\_\_\_\_



1 JOL: Do not delete these values! They are critical US

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 crmsprod

Category: Lgt - Text: Adjustment  
 Source: Lgt - Text: Spreadsheet  
 Currency: Lgt - Text: USD  
 Accounting Date: Lgt - Desc: 1-Dec-2009  
 Group ID: Value: 4774  
 Batch Name: Text: PAD  
 Journal Name: Text: J31R-0100-1209  
 Journal Description: Text: Transfer charges  
 Reverse Journal: Lgt - Text:  
 Reversal Period: Lgt - Text:

Upl	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE_ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE_TYPE	LOCATION	Debit	Credit	Stat Amount	Description	Line DFF	Context	Line DFF 1	Text	Line DFF 2	Text
									Value	Value	Value		Text		Text	Text	Text	Text
R	0100	121	003070	003070	571100	0000	0286	0000	83.53				Yes		125935			
R	0100	121	003070	003070	571100	0000	0375	0000	1,480.15				Yes		125935			
R	0100	121	003070	003070	107001	0000	0286	2000		83.53			Yes		L8-2009		APR02WIND-6617.1	
R	0100	121	003070	003070	107001	0000	0375	2000		1,480.15			Yes		L8-2009		APR02WIND-6617.1	
<b>Totals:</b>									1,563.68	1,563.68								

O Description: To transfer charges to O&M per email from Robby Trimble

O Prepared By Edward Clark

O Approved By:

O Posted By:

O Upload/concurrent ID:

O Posted/Concurrent ID:

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 ofmsprod

Category: List - Text: Adjustment  
 Source: List - Text: Spreadsheet  
 Currency: List - Text: USD  
 Accounting Date: List - Date: 1-Dec-09  
 Group ID: Value: 26465  
 Batch Name: Text: JWB  
 Journal Name: Text: J323-0100-1209  
 Journal Description: Text: To transfer costs to correct task  
 Reverse Journal: List - Text:  
 Reversal Period: List - Text:

Upd	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE_ORG	ACCOUNT	INTERCO_COMPANY	LOCATION	Stat	Amount	Description	Line DFF Contact	Line DFF 1	Line DFF 2
	0100	131	004190	004060	107001	0000	2299	Value	595.48	Correct Charges	Yes	COMP419	PATROLCAP
	0100	131	004190	004080	108801	0000	2299	Value	1,048.02	Correct Charges	Yes	COMP419	PATROLRET
	0100	131	004190	004190	107001	0000	2299	Value	675.34	Correct Charges	Yes	COMP419	PATROLCAP
	0100	131	004190	004080	107001	0000	2299	Value	48.72	Correct Charges	Yes	COMP419	PATROLCAP
	0100	131	004190	004190	107001	0000	2299	Value	105.21	Correct Charges	Yes	COMP419	PATROLCAP
	0100	131	004190	003410	107001	0000	2299	Value	8.62	Correct Charges	Yes	COMP419	218587701
	0100	131	004190	004190	874006	0000	0000	Value	595.48	Correct Charges	Yes	COMP419	PIPEMARKERS
	0100	131	004190	004190	874006	0000	0000	Value	1,723.36	Correct Charges	Yes	COMP419	PIPEMARKERS
	0100	131	004190	004190	874006	0000	0000	Value	48.72	Correct Charges	Yes	COMP419	PIPEMARKERS
	0100	131	004190	004190	874006	0000	0899	Value	113.83	Correct Charges	Yes	COMP419	PIPEMARKERS
								Value	2,481.39				
								Value	2,481.39				

0 Description: Reclass Charges - per Distribution - approved by Pam McDonald

Prepared By: Janna Singleton Approved By: Pam McDonald Posted By:

Upload/concurrent ID: Posted/Concurrent ID:

1 JOURNAL Do not delete these values! They are critical US

Functional Journal  
Single Journal Entry  
LGE ENERGY LLC  
ofmsprod

Template Type:  
O, Template Style:  
Set of Books:  
Database:

Category  
Source  
Currency  
Accounting Date  
Group ID  
Batch Name  
Journal Name  
Journal Description  
Reverse Journal  
Reversal Period

List - Text: Other  
List - Text: Spreadsheet  
List - Text: USD  
List - Date: 01-Nov-09  
Value: 10454  
Text: PAD-PML  
Text: J307-0109-1109  
Text: Move charges to 123735-SHALE from 123038-I  
List - Text:  
List - Text:

Upl	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE_ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE_TYPE	LOCATION	Debit	Credit	Stat	Description	Line DFF	Context	Line	DFF 1	Line	DFF 2
									Value	Value	Amount	Text	Text	Text	Text	Text	Text	Text
									1,108.68	1,108.68			Yes		123735	SHALE		
								72.07	72.07				Yes		123038	I		
													Yes		123735	SHALE		
													Yes		123038	I		
								1,180.75	1,180.75									

Description: Per Tom Rieth move O&M charges incorrectly booked to 123038-I to 123735-SHALE

O Prepared By: Pat Leemans 11/02/09  
Upload/concurrent ID: \_\_\_\_\_

Approved By: \_\_\_\_\_  
Posted/Concurrent ID: \_\_\_\_\_

1. JOURNAL Do not delete these values! They are critical US

Functional Journal  
Single Journal Entry  
LGE ENERGY LLC  
efmsprod

Template Type:  
Ou Template Style:  
Set of Books:  
Database:

Category: Lit - Text: Adjustment  
Source: Lit - Text: Spreadsheet  
Currency: Lit - Text: USD  
Accounting Date: Lit - Date: 1-Nov-2009  
Group ID: Value: 4774  
Batch Name: Text: PAD  
Journal Name: Text: J310-0100-1109  
Journal Description: Text: Transfer charges  
Reverse Journal: Lit - Text:  
Reversal Period: Lit - Text:

Upl	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE_ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE_TYPE	LOCATION	Debit	Credit	Stat Amount	Description	Line DFF	Context	Line DFF	Text
									Value	Value	Value					
R	0100	121	003060	003060	570100	0000	0699	0000	16,674.91	748.22			111340		111340	WOFF11398
R	0100	121	003060	003060	107001	0000	0699	2000		787.89			111398		111398	LABOR
R	0100	121	003060	003060	107001	0000	0699	2000		694.53			111398		111398	MATERIAL
R	0100	121	003060	003060	107001	0000	0699	2000		1,440.21			111398		111398	O/S
R	0100	121	003060	003060	108901	0000	0699	0500		932.69			111398		111398	BG-69PTC-IN
R	0100	121	003060	003060	107001	0000	0699	0500		257.01			111398		111398	BG-69PTC-RM
R	0100	121	003060	003060	108901	0000	0699	0500		2,545.09			111398		111398	MC-CT UPGRADE
R	0100	121	003060	003060	107001	0000	0699	0500		1,749.45			111398		111398	MT-138TR1BSS-RM
R	0100	121	003060	003060	108901	0000	0699	0500		216.75			111398		111398	MT-138TR1BSS-IN
R	0100	121	003060	003060	107001	0000	0699	0500		85.72			111398		111398	REMOVAL
R	0100	121	003060	003060	108901	0000	0699	0500		5,109.66			111398		111398	WT-6662-JBCG-INV
R	0100	121	003060	003060	108901	0000	0699	0500		2,116.69			111398		111398	WT-6662-JBCG-RET
<b>Totals:</b>									16,674.91	16,674.91						

O Description: To transfer charges from capital project 11398 to O&M project 111340 because of no material to utilize.

O Prepared By: Edward Clark

Approved By:

Posted By:

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 ofmsprod

Template Type:  
 O: Template Style:  
 Set of Books:  
 Database:

Category  
 Source  
 Currency  
 Accounting Date  
 Group ID  
 Batch Name  
 Journal Name  
 Journal Description  
 Reverse Journal  
 Reversal Period

List - Text: Adjustment  
 List - Text: Spreadsheet  
 List - Text: USD  
 List - Date: 1-Nov-2009  
 Value: 4774  
 Text: PAD  
 Text: J310-0100-1100  
 Text: Transfer charges  
 List - Text:  
 List - Text:

Upl	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE_ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE_TYPE	LOCATION	Description	Stat Amount	Debit	Credit	Line DFF	Line DFF	Line DFF
									Text	Value	Value	Value	Text	Text	Text

Posled/Concurrent ID: \_\_\_\_\_

0 Upload/concurrent ID: \_\_\_\_\_

1 JOL Do not delete these values! They are critical US

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 cimsprod

Category: List - Text: Adjustment  
 Source: List - Text: Spreadsheet  
 Currency: List - Text: USD  
 Accounting Date: List - Date: 1-Nov-2008  
 Group ID: Value: 4774  
 Batch Name: Text: PAD  
 Journal Name: Text: J315-0100-1109  
 Journal Description: Text: Transfer charges  
 Reverse Journal: List - Text:  
 Reversal Period: List - Text:

Upl	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE_ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE_TYPE	LOCATION	Debit	Credit	Stat Amount	Description	Line DFF Context	Line DFF 1	Line DFF 2
IS	0100	121	003070	003070	571100	0000	0175	0000	12,709.38				Yes	125935	L8
IS	0100	121	003070	003070	571100	0000	0375	0000	54,989.97				Yes	125935	L8
IS	0100	121	003070	003070	571100	0000	0575	0000	758.18				Yes	125935	L8
IS	0100	121	003070	003070	107001	0000	0375	0000		11,194.53			Yes	L8-2009	JUL25-6676.1
IS	0100	121	003070	003070	107001	0000	0375	0000		180.20			Yes	L8-2009	JUL25-6676.1
IS	0100	121	003070	003070	107001	0000	0375	0000		7,580.12			Yes	L8-2009	JUL25-6691.1
IS	0100	121	003070	003070	107001	0000	0375	0000		535.48			Yes	L8-2009	JUL25-6691.1
IS	0100	121	003070	003070	107001	0000	0175	0000		12,709.38			Yes	L79-2008	10701.6636.STR 4
IS	0100	121	003070	003070	107001	0000	0375	0000		35,489.63			Yes	L79-2008	10701.6636.STR 4
IS	0100	121	003070	003070	107001	0000	0575	0000		759.18			Yes	L79-2008	10701.6636.STR 4
<b>Totals:</b>									68,458.53	68,458.53					

Description: To transfer charges from capital projects to O&M per memo from Robby Trimble.

Prepared By: Edward Clark  
 Upload/concurrent ID: \_\_\_\_\_

Approved By: \_\_\_\_\_  
 Posted/Concurrent ID: \_\_\_\_\_

1. JOL Do not delete these values! They are critical US

Functional Journal  
Single Journal Entry  
LGE ENERGY LLC  
amsprod

Template Type:  
O: Template Style:  
Set of Books:  
Database:

Category: Liability - Text: Adjustment  
Source: Liability - Text: Spreadsheet  
Currency: Liability - Text: USD  
Accounting Date: Liability - Date: 1-Jan-2010  
Group ID: Value: 4774  
Batch Name: Text: PAD  
Journal Name: Text: J315-0100-0110  
Journal Description: Text: Transfer charges  
Reverse Journal  
Reversal Period: Liability - Text:

Upl	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE_ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE_TYPE	LOCATION	Debit	Credit	Stat Amount	Description	Line DFF Context	Line DFF 1	Line DFF 2
									Value	Value	Value	Text	Text	Text	Text
R	0100	121	003070	003070	571100	0000	0375	0000	1,936.20				Yes	125935	L9
R	0100	121	003070	003070	571100	0000	0475	0000	487.44				Yes	125935	L9
R	0100	121	003070	003070	571100	0000	0375	0000	823.76	1,836.20			Yes	125935	L9
R	0100	121	003070	003070	107001	0000	0375	2000		467.44			Yes	L9-2009	SEPT01-6626.L
R	0100	121	003070	003070	107001	0000	0475	2000		823.76			Yes	L9-2009	SEPT01-6626.R
R	0100	121	003070	003070	106901	0000	0375	2000	4,036.48				Yes	125935	L9
R	0100	121	003070	003070	571100	0000	0375	0000	2,919.83				Yes	125935	L9
R	0100	121	003070	003070	571100	0000	0475	0000	423.57				Yes	125935	L9
R	0100	121	003070	003070	571100	0000	0375	2000		4,036.48			Yes	L9-2009	SEPT15-6651.L
R	0100	121	003070	003070	107001	0000	0375	2000		2,919.83			Yes	L9-2009	SEPT15-6651.L
R	0100	121	003070	003070	106901	0000	0475	2000		423.57			Yes	L9-2009	SEPT15-6651.R
<b>Totals:</b>									10,607.28	10,607.28	10,607.28				

O Description: Transmission Blanket write-off to O&M per Robby Trimble. See attached.

O Prepared By: Edward Clark

Approved By:

Posted By:

O Upload/concurrent ID:

Posted/Concurrent ID:

1. You do not delete these values! They are critical to the open US

Function: Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 OFA/SPROD

Category: LI - Test, Adjustment  
 Source: LI - Test, Worksheet  
 Currency: USD  
 Accounting Date: 01-Feb-09  
 Group ID: Value: 28377  
 Batch Name: Test: DLB  
 Journal Name: Test: 1187-0100-0209  
 Journal Description: Test: Middlings Adjustment 08/07 - 10/08

UP	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE_ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE_TYPE	LOCATION	Debit Value	Credit Value	SLM Amount Value	Description	Line DFF Comment	Line DFF 1 Test	Line DFF 2 Test
	IMEA	303	00264	00264	143003	0000	0699	0000	9,774.54	9,774.54		Middlings Working Capital Adjustment 0807-1008 - IMEA	No		
	0100	111	006250	006250	417005	0000	0699	0000				Middlings Working Capital Adjustment 0807-1008 - IMEA	No		
	IMEA	303	00264	006284	143004	0000	0699	0000	10,387.48	10,387.48		Middlings Working Capital Adjustment 0807-1008 - IMPA	No		
	0100	111	006250	006250	417005	0000	0699	0000				Middlings Working Capital Adjustment 0807-1008 - IMPA	No		
									20,162.00	20,162.00	0.00				

Description: To change appropriate portion of middlings that wasn't previously billed to IMPA and IMEA. See supporting papers.

Prepared By: Derek Bell  
 Approved By: \_\_\_\_\_  
 Posted By: \_\_\_\_\_  
 Upload/concurrent ID: 17090935  
 Posted/Concurrent ID: \_\_\_\_\_



Template Type:  
Functional Journal  
Single Journal Entry  
Set of Books:  
LGE ENERGY LLC  
Database:  
ofmsprod

Category: List - Text: Adjustment  
Source: List - Text: Spreadsheet  
Currency: List - Text: USD  
Accounting Date: List - Date: 1-Dec-09  
Group ID: Value: 26465  
Batch Name: Text: JMB  
Journal Name: Text: J189-0100-1209  
Journal Description: Text: To transfer labor and burdens to Capital  
Reverse Journal: List - Text:  
Reversal Period: List - Text:

Lp	COMPANY	PRODU CT	ORGANIZATION	EXPENDITURE ORG	ACCOUNT	INTERCOMPANY	EXPENSE TYPE	LOCATION	DEBIT	CREDIT	STAT AMOUNT	Description	Line DIFF 1	Line DIFF 2
0100	111	002650	002680	002680	408106	0000	0727	0301		7372.16		Reverse FICA burden from O&M		
0100	111	002650	002680	002680	926602	0000	0722	0301		363.78		Reverse GROUP LIFE INSURANCE burden from O&M		
0100	111	002650	002680	002680	500100	0000	0729	0301		4244.40		Reverse HOLIDAY burden from O&M		
0100	111	002650	002680	002680	926605	0000	0723	0301		385.28		Reverse LONG TERM DISABILITY burden from O&M		
0100	111	002650	002680	002680	926603	0000	0705	0301		11205.42		Reverse MEDICAL INSURANCE burden from O&M		
0100	111	002650	002680	002680	826019	0000	0732	0301		991.99		Reverse OTHER BENEFITS burden from O&M		
0100	111	002650	002680	002680	500100	0000	0729	0301		806.91		Reverse OTHER OFF-DUTY burden from O&M		
0100	111	002650	002680	002680	500100	0000	0729	0301		4761.46		Reverse PENSION INTEREST burden from O&M		
0100	111	002650	002680	002680	926117	0000	0730	0301		33816.92		Reverse PENSIONS burden from O&M		
0100	111	002650	002680	002680	926101	0000	0728	0301		404.20		Reverse RETIREMENT INCOME burden from O&M		
0100	111	002650	002680	002680	926116	0000	0729	0301		2325.52		Reverse SICK burden from O&M		
0100	111	002650	002680	002680	500100	0000	0729	0301		94.26		Reverse STATE UNEMPLOYMENT TAXES burden from O&M		
0100	111	002650	002680	002680	408107	0000	0716	0301		6036.96		Reverse TIA burden from O&M		
0100	111	002650	002680	002680	500100	0000	0729	0301		7942.26		Reverse VACATION burden from O&M		
0100	111	002650	002680	002680	500100	0000	0729	0301		873.41		Reverse WORKERS COMP burden from O&M		
0100	703	006260	006260	006260	184076	0000	0708	0000		2151.75		Apply ASG burden to Capital - Clearing		
0100	703	006260	006260	006260	184000	0000	0707	0000		351.34		Apply Local Engineering burden to Capital - Clearing		
0100	111	002650	002680	002680	500100	0000	0175	0301		83052.88		Transfer Raw Cost to Project 120730	TCCOMLABR	MANAG&ENG
0100	111	002650	002680	002680	500100	0000	0175	0301		99105.15		Transfer Burdens to Project 120730	TCCOMLABR	MANAG&ENG
0100	111	002650	002680	002680	500100	0000	0175	0301	99105.15			Transfer Burdens to Project 120730 - GL Offset		
									283,766.37	283,766.37	-			

Description: To transfer labor and burdens to capital for the Trimble DCS Capital project.

Prepared By: \_\_\_\_\_ Approved By: \_\_\_\_\_ Posted By: \_\_\_\_\_  
 Upload/concurrent ID: 20271654 Posted/Concurrent ID: 20271685

Template Type: Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 dlnsprod

Category: Lis - Text: Adjustment  
 Source: Lis - Text: Spreadsheet  
 Currency: Lis - Text: USD  
 Accounting Date: Lis - Date: 1-Dec-09  
 Group ID: Value: 28485  
 Batch Name: Text: JWB  
 Journal Name: Text: J189-0100-1209  
 Journal Description: Text: To transfer labor and burdens to Capital  
 Reverse Journal  
 Reversal Period: Lis - Text:

Line	COMPANY	PRODUC	ORGANIZA	EXPENDITURE	ACCOUNT	INTERCO	EXPENDE	LOCATION	Debit	Credit	Start	Description	Line	Line	Line	
				_ORG		MPANY	TURE_T		Value	Value	Amou		DIFF	DIFF	DIFF 2	
							YPE				nt		Text	Text	Text	

Reversal/concurrent ID: \_\_\_\_\_ Post Reversal/concurrent ID: \_\_\_\_\_

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 ofmsprod

Category: Lst - Text: Adjustment  
 Source: Lst - Text: Spreadsheet  
 Currency: USD  
 Accounting Date: Lst - Date: 31-Dec-09  
 Group ID: Value: 28465  
 Batch Name: Text: JWB  
 Journal Name: Text: J194-0100-1209  
 Journal Description: Text: Reclass Legal Renewables  
 Reverse Journal: Lst - Text: No  
 Reversal Period: Lst - Text:

UP	COMPANY	PROGR	CT	ORGANEA	EXPENDITURE	ACCOUNT	INTERC	ENTRE	LOCATION	DEBIT	CREDIT	SALT	DESCRIPTION	LINE	DIFF	CONTEXT	LINE	DIFF	CONTEXT
								TYPE		Value	Value	Amou	Text	Text	Text	Text	Text	Text	Text
					Lst - Text														
0507	000	059930	026900	923100	0000	0321	0000	0000	0000	7,885.25			Trouman Sanders LLP 857381	Yes	LEM LEGAL	OC			
0507	000	059930	026900	923100	0000	0321	0000	0000	0000	3,118.50			Trouman Sanders LLP 854377	Yes	LEM LEGAL	OC			
0507	000	059930	026900	923100	0000	0321	0000	0000	0000	4,230.00			Trouman Sanders LLP 949841	Yes	LEM LEGAL	OC			
0507	000	059930	026900	923100	0000	0321	0000	0000	0000	315.00			Stoll Keenon Oplden 566632	Yes	LEM LEGAL	OC			
0507	000	059930	026900	923100	0000	0321	0000	0000	0000	5,034.15			Trouman Sanders LLP 941862	Yes	LEM LEGAL	OC			
0507	000	059930	026900	923100	0000	0321	0000	0000	0000	787.50			Stoll Keenon Oplden 593813	Yes	LEM LEGAL	OC			
0507	000	059930	026900	923100	0000	0321	0000	0000	0000	10,841.30			Trouman Sanders LLP 939879	Yes	LEM LEGAL	OC			
0507	000	059930	026900	923100	0000	0321	0000	0000	0000	1,015.20			Trouman Sanders LLP 936680	Yes	LEM LEGAL	OC			
0507	000	059930	026900	923100	0000	0321	0000	0000	0000	2,514.56			Trouman Sanders LLP 928798	Yes	LEM LEGAL	OC			
0507	000	059930	026900	923100	0000	0321	0000	0000	0000	6,228.90			Trouman Sanders LLP 921017	Yes	LEM LEGAL	OC			
0100	141	018885	026900	923100	0000	0321	0000	0000	0000	2,714.99			Trouman Sanders LLP 857381	Yes	127336	OUTSIDE			
0100	105	018885	026900	923100	0000	0321	0000	0000	0000	5,270.28			Trouman Sanders LLP 857381	Yes	127336	OUTSIDE			
0100	141	018885	026900	923100	0000	0321	0000	0000	0000	1,060.29			Trouman Sanders LLP 954377	Yes	127328	OUTSIDE			
0100	105	018885	026900	923100	0000	0321	0000	0000	0000	2,088.21			Trouman Sanders LLP 854377	Yes	127336	OUTSIDE			
0100	105	018885	026900	923100	0000	0321	0000	0000	0000	1,498.20			Trouman Sanders LLP 854377	Yes	127328	OUTSIDE			
0100	105	018885	026900	923100	0000	0321	0000	0000	0000	2,781.80			Trouman Sanders LLP 949841	Yes	127336	OUTSIDE			
0100	141	018885	026900	923100	0000	0321	0000	0000	0000	107.10			Trouman Sanders LLP 854377	Yes	127328	OUTSIDE			
0100	105	018885	026900	923100	0000	0321	0000	0000	0000	207.90			Stoll Keenon Oplden 566632	Yes	127336	OUTSIDE			
0100	141	018885	026900	923100	0000	0321	0000	0000	0000	1,711.81			Trouman Sanders LLP 941862	Yes	127328	OUTSIDE			
0100	105	018885	026900	923100	0000	0321	0000	0000	0000	3,322.54			Trouman Sanders LLP 941862	Yes	127336	OUTSIDE			
0100	141	018885	026900	923100	0000	0321	0000	0000	0000	287.75			Trouman Sanders LLP 593813	Yes	127328	OUTSIDE			
0100	105	018885	026900	923100	0000	0321	0000	0000	0000	518.75			Stoll Keenon Oplden 593813	Yes	127336	OUTSIDE			
0100	141	018885	026900	923100	0000	0321	0000	0000	0000	3,720.04			Trouman Sanders LLP 936679	Yes	127328	OUTSIDE			
0100	105	018885	026900	923100	0000	0321	0000	0000	0000	7,221.28			Trouman Sanders LLP 936679	Yes	127336	OUTSIDE			
0100	141	018885	026900	923100	0000	0321	0000	0000	0000	345.17			Trouman Sanders LLP 936680	Yes	127328	OUTSIDE			
0100	105	018885	026900	923100	0000	0321	0000	0000	0000	870.03			Trouman Sanders LLP 936680	Yes	127336	OUTSIDE			
0100	141	018885	026900	923100	0000	0321	0000	0000	0000	854.95			Trouman Sanders LLP 928798	Yes	127328	OUTSIDE			
0100	105	018885	026900	923100	0000	0321	0000	0000	0000	1,668.81			Trouman Sanders LLP 928798	Yes	127336	OUTSIDE			
0100	141	018885	026900	923100	0000	0321	0000	0000	0000	2,117.83			Trouman Sanders LLP 921017	Yes	127328	OUTSIDE			
0100	105	018885	026900	923100	0000	0321	0000	0000	0000	4,111.07			Trouman Sanders LLP 921017	Yes	127336	OUTSIDE			
										42,170.36									

Template Type: Functional Journal  
 Template Style: Single Journal Entry  
 Set of Books: LGE ENERGY LLC  
 Database: o/lmsprod

Category: List - Text: Adjustment  
 Source: List - Text: Spreadsheet  
 Currency: List - Text: USD  
 Accounting Date: List - Date: 31-Dec-09  
 Group ID: Value: 29465  
 Batch Name: Text: JWB  
 Journal Name: Text: J184-0100-1209  
 Journal Description: Text: ReClass Legal Renewables  
 Reverse Journal: List - Text: No  
 Reversal Period: List - Text:

UPI	COMPANY	PRODU	ORGANIZA	EXPEND	INTERC	ACCOUNT	LOCATION	DEBIT	CREDIT	STAT	DESCRIPTION	LINE	DIFF	LINE	DIFF
	CT	CT	_ORG	ITURE_L	COMPANY	TYPE		Value	Value	Amou	Text	DF	Co	DF	Co
										nt					

Description: Correct invoices for renewables

Prepared By: Angela Davis Approved By: \_\_\_\_\_ Posted By: \_\_\_\_\_  
 O Upload/concurrent ID: 20272792 Posted/Concurrent ID: \_\_\_\_\_

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 ofmsprod

Category: **Liab - Text: Adjustment**  
 Source: **Liab - Text: Spreadsheet**  
 Currency: **Liab - Text: USD**  
 Accounting Date: **Liab - Date: 11/1/2008**  
 Group ID: **Value: 4800**  
 Batch Name: **Text: KLT**  
 Journal Name: **Text: J1685-0100-1108**  
 Journal Description: **Text: Transfer Charges**  
 Reverse Journal: **Liab - Text:**  
 Reversal Period: **Liab - Text:**

Upl	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE_ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE_TYPE	LOCATION	Debit Value	Credit Value	Stat Amount Value	Description Text	Liab Off Comment Text	Line OFF 1 Text	Line OFF 2 Text
	0100	131	004190	004190	107001	0000	0175	2299	15.64	15.64		Correct Project	Yes	CLR419	IN
	0100	131	004190	004190	107001	0000	0276	2299	611.22	611.22		Correct Project	Yes	CLR419	IN
	0100	131	004190	004190	107001	0000	0475	2299	892.13	892.13		Correct Project	Yes	CLR419	IN
	0100	131	004190	004190	107001	0000	0575	2299	18.33	18.33		Correct Project	Yes	CLR419	IN
	0100	131	004190	004190	887100	0000	0175	0000	15.64			Correct Project	Yes	LEAK419G	CLAMP
	0100	131	004190	004190	887100	0000	0276	0000	611.22			Correct Project	Yes	LEAK419G	CLAMP
	0100	131	004190	004190	887100	0000	0475	0000	992.13			Correct Project	Yes	LEAK419G	CLAMP
	0100	131	004190	004190	887100	0000	0575	0000	18.33			Correct Project	Yes	LEAK419G	CLAMP
	<b>Totals:</b>								<b>1,637.32</b>	<b>1,637.32</b>					

Description: Correct OPEX between Projects (for Budget alignment) & correct Leak Clamp accounting. Capex to OPEX between Projects

Prepared By: Eric Raible Approved By: \_\_\_\_\_ Posted By: \_\_\_\_\_  
 Upload/concurrent ID: \_\_\_\_\_ Posted/concurrent ID: \_\_\_\_\_

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 ofmsprod

Category: List - Text: Adjustment  
 Source: List - Text: Spreadsheet  
 Currency: List - Text: USD  
 Accounting Date: List - Date: 01-Feb-09  
 Group ID: Value: 4800  
 Batch Name: Text: KLT  
 Journal Name: Text: J183-0100-0209  
 Journal Description: Text: Trans KU-EKPC Settlement to Reg Asset  
 Reverse Journal: List - Text:  
 Reversal Period: List - Text:

JAI	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE_ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE_TYPE	LOCATION	Debit Value	Credit Value	Stat Amount Value	Description Text	Use DFF 1		Use DFF 2	
													Check	Total	Check	Total
	0100	303	006250	006250	182337	0000	0699	0000	847,862.16			EKPC FERC Trans Costs-KY Portion	No			
	0100	121	003010	003010	566150	0000	0699	0000	838,200.00			KU-EKPC Settlement	Yes	NL003010	608EKPC-SETTLE	
	0100	113	006250	006250	456109	0000	0699	0000	9,682.16			KU-EKPC Settlement	Yes	TSR006250	456EKPC-LGEEGY	
<b>Totals:</b>									847,862.16	847,862.16						

Description: To set up in Deferred Regulatory Assets the KU-EKPC Settlement of Proceedings in FERC Docket ER06-1458 that was originally recorded in December 2007. Amortization will begin in March 2009.

Prepared By: \_\_\_\_\_ Approved By: \_\_\_\_\_  
 Upload/concurrent ID: \_\_\_\_\_ Posted/Concurrent ID: \_\_\_\_\_

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 ofmsprod

Category: LI - Text Adjustment  
 Source: LI - Text Spreadsheet  
 Currency: USD  
 Accounting Date: 03/17/2009  
 Group ID: Value: 4800  
 Batch Name: Text: KLT  
 Journal Name: Text: J173-0100-0309  
 Journal Description: Text: RECLASS TRANSACTIS  
 Reverse Journal  
 Reversal Period: LI - Text:

UPI	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE_ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE_TYPE	LOCATION	Debit Value	Credit Value	Stat Amount Value	Description Text	Line DFF Content Text	Line DFF 1 Text	Line DFF 2 Text
	0100	141	008850	021330	903907	0000	0301	0000	15,725.42			RECLASS TRANSACTIS	YES	117509	OP
	0110	105	018850	021330	903907	0000	0301	0000	15,725.41			RECLASS TRANSACTIS	YES	117510	OP
	0100	141	008850	021330	107001	0000	0301	0902		31,450.83		RECLASS TRANSACTIS	YES	120603	107001
<b>Totals:</b>									31,450.83	31,450.83					

Description: Reclass Transacts invoices from 2007-2008 from Capital to O&M.  
 Prepared By: Sandy Carroll  
 Approved By: Lisa Hermkes  
 Upload/concurrent ID: \_\_\_\_\_  
 Posted By: \_\_\_\_\_  
 Posted/Concurrent ID: \_\_\_\_\_

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 ofmsprod

Category: List - Text: Adjustment  
 Source: List - Text: Spreadsheet  
 Currency: List - Text: USD  
 Accounting Date: List - Date: 12/12/08  
 Group ID: List - Value: 10994  
 Batch Name: List - Text: MEK  
 Journal Name: List - Text: J184-0100-1208  
 Journal Description: List - Text: RTP ReClass  
 Reverse Journal  
 Reversal Period: List - Text:

UPA	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE_ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE_TYPE	LOCATION	Debit Value	Credit Value	Stat Amount Value	Description Text	Line DFF 1 Subst Text	Line DFF 1 Text	Line DFF 2 Text
	0100	141	008850	022970	107001	0000	0175	0902		1,899.08		Transfer RTP Capital to O&M	Yes	122939	107001
	0100	141	008850	026486	107001	0000	0175	0902		168.71		Transfer RTP Capital to O&M	Yes	122939	107001
	0100	141	008850	026487	107001	0000	0175	0902		1,648.75		Transfer RTP Capital to O&M	Yes	122939	107001
	0100	141	008850	026510	107001	0000	0301	0902		4,900.00		Transfer RTP Capital to O&M	Yes	122939	107001
	0100	141	008850	026560	107001	0000	0301	0902		712.50		Transfer RTP Capital to O&M	Yes	122939	107001
	0100	141	008170	006170	903006	0000	0175	0000	3,716.54			Transfer RTP Capital to O&M	Yes	115553	SUP
	0100	141	006170	006170	903008	0000	0301	0000	5,612.50			Transfer RTP Capital to O&M	Yes	115553	SUP
<b>Totals:</b>									9,329.04	9,329.04					

Description: To reclass the RTP project from Capital to O&M.

Prepared By: \_\_\_\_\_ Approved By: \_\_\_\_\_  
 Upload/concurrent ID: \_\_\_\_\_ Posted By: \_\_\_\_\_  
 Posted/Concurrent ID: \_\_\_\_\_

1 .JOU Do not delete these values! They are US

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 dfmsprod

Category: Adjustment  
 Source: Spreadsheet  
 Currency: USD  
 Accounting Date: 1-Dec-08  
 Group ID: 10937  
 Batch Name: BWS  
 Journal Name: J207-0100-1208  
 Journal Description: IKE Storm Regulatory Asset  
 Reverse Journal  
 Reversal Period

Upl	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE	ACCOUNT	INTERCOMPANY	EXPENDITURE	LOCATION	Debit	Credit	Stat Amount	Description	Line Diff Content	Line Diff 1	Line Diff 2
									Value	Value	Value	Text	Text	Text	Text
	0100	303	006250	006250	182334	0000	0689	0000	23,550,744.89			IKE Storm Reg Asset	Yes	125866	D
	0100	122	006250	006250	581900	0000	0175	0000	21,816.11			IKE Storm Reg Asset Credit	Yes	125866	TRANS OPS CTR
	0100	122	006250	006250	583001	0000	0175	0000	2,266,572.47			IKE Storm Reg Asset Credit	Yes	125866	E
	0100	122	006250	006250	580100	0000	0175	0000	7,085.39			IKE Storm Reg Asset Credit	Yes	125866	SUBSTATION
	0100	122	006250	006250	583001	0000	0175	0000	782,320.57			IKE Storm Reg Asset Credit	Yes	125866	M
	0100	122	006250	006250	583002	0000	0175	0000	790,213.86			IKE Storm Reg Asset Credit	Yes	125866	N
	0100	122	006250	006250	583003	0000	0175	0000	85,662.09			IKE Storm Reg Asset Credit	Yes	125866	O
	0100	122	006250	006250	583004	0000	0175	0000	189,188.74			IKE Storm Reg Asset Credit	Yes	125866	P
	0100	122	006250	006250	584002	0000	0175	0000	1,233.89			IKE Storm Reg Asset Credit	Yes	125866	M-UG
	0100	122	006250	006250	584003	0000	0175	0000	833.44			IKE Storm Reg Asset Credit	Yes	125866	U
	0100	122	006250	006250	585100	0000	0175	0000	48,354.85			IKE Storm Reg Asset Credit	Yes	125866	T
	0100	122	006250	006250	807001	0000	0175	0000	7,889.14			IKE Storm Reg Asset Credit	Yes	125866	SENIOR
	0100	122	006250	006250	583001	0000	0278	0000	170.03			IKE Storm Reg Asset Credit	Yes	125866	E
	0100	122	006250	006250	583001	0000	0375	0000	2,070,887.68			IKE Storm Reg Asset Credit	Yes	125866	E
	0100	122	006250	006250	580100	0000	0375	0000	50,889.82			IKE Storm Reg Asset Credit	Yes	125866	M
	0100	122	006250	006250	583001	0000	0375	0000	180,708.43			IKE Storm Reg Asset Credit	Yes	125866	N
	0100	122	006250	006250	583002	0000	0375	0000	11,662,224.05			IKE Storm Reg Asset Credit	Yes	125866	O
	0100	122	006250	006250	583003	0000	0375	0000	259,275.71			IKE Storm Reg Asset Credit	Yes	125866	P
	0100	122	006250	006250	583004	0000	0375	0000	3,213,086.87			IKE Storm Reg Asset Credit	Yes	125866	M-UG
	0100	122	006250	006250	584002	0000	0375	0000	25,748.48			IKE Storm Reg Asset Credit	Yes	125866	T
	0100	122	006250	006250	584002	0000	0375	0000	635,711.39			IKE Storm Reg Asset Credit	Yes	125866	E
	0100	122	006250	006250	585100	0000	0475	0000	501,401.85			IKE Storm Reg Asset Credit	Yes	125866	SUBSTATION
	0100	122	006250	006250	583001	0000	0475	0000	102.22			IKE Storm Reg Asset Credit	Yes	125866	M
	0100	122	006250	006250	583001	0000	0475	0000	53,000.00			IKE Storm Reg Asset Credit	Yes	125866	N
	0100	122	006250	006250	583002	0000	0475	0000	3,036.41			IKE Storm Reg Asset Credit	Yes	125866	O
	0100	122	006250	006250	583003	0000	0475	0000	232.96			IKE Storm Reg Asset Credit	Yes	125866	P
	0100	122	006250	006250	583004	0000	0475	0000	95.38			IKE Storm Reg Asset Credit	Yes	125866	E
	0100	122	006250	006250	583001	0000	0575	0000	190,236.14			IKE Storm Reg Asset Credit	Yes	125866	SUBSTATION
	0100	122	006250	006250	580100	0000	0575	0000	788.90			IKE Storm Reg Asset Credit	Yes	125866	M
	0100	122	006250	006250	583001	0000	0575	0000	112,991.15			IKE Storm Reg Asset Credit	Yes	125866	N
	0100	122	006250	006250	583002	0000	0575	0000	100,761.97			IKE Storm Reg Asset Credit	Yes	125866	O
	0100	122	006250	006250	583003	0000	0575	0000	14,893.83			IKE Storm Reg Asset Credit	Yes	125866	P
	0100	122	006250	006250	583004	0000	0575	0000	9,651.02			IKE Storm Reg Asset Credit	Yes	125866	M-UG
	0100	122	006250	006250	584002	0000	0575	0000	188.42			IKE Storm Reg Asset Credit	Yes	125866	





Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 olrnsprod

Category: List - Text: Other  
 Source: List - Text: Spreadsheet  
 Currency: List - Text: USD  
 Accounting Date: List - Date: 1-Dec-08  
 Group ID: Value: 10937  
 Batch Name: Test: BWS  
 Journal Name: Test: J133-0110-1208  
 Journal Description: Test: Carbon Storage Regulatory Asset  
 Reverse Journal: List - Text:  
 Reversal Period: List - Text:

LN	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE	ORD	ACCOUNT	INTERCOMPANY	EXPENDITURE	TYPE	LOCATION	Debit Value	Credit Value	Stat Amount Value	Description Text	Line DEF 1 Test	Line DEF 2 Test	
0110	105	018885	029690	029690	930904	0000	0000	0699	0000	0000	130,013.77	500.00		Carbon Storage Project	124897	CARBON	
0110	105	018885	029690	029690	930904	0000	0000	0699	0000	0000	69,488.64	69,488.64		Carbon Storage Project	124897	CARBON	
0110	303	018885	029690	029690	162333	0000	0000	0699	0000	0000	500.00	60,012.94		Carbon Storage Project	124897	KCCS	
0100	111	008885	029690	029690	930904	0000	0000	0699	0000	0000	500.00	500.00		Carbon Storage Project	124896	CARBON	
0100	111	008885	029690	029690	930904	0000	0000	0699	0000	0000	66,179.35	66,179.35		Carbon Storage Project	124895	CARBON	
0100	303	008885	029690	029690	162333	0000	0000	0699	0000	0000	123,820.23	57,154.06		Carbon Storage Project	124898	KCCS	
<b>Totals:</b>											253,834.00	253,834.00					

Description: To Set Up the Carbon Storage Project Regulatory Assets per PSC Case No. 2005-00306.

Prepared By: \_\_\_\_\_ Approved By: \_\_\_\_\_ Posted By: \_\_\_\_\_  
 Upload/concurrent ID: \_\_\_\_\_ Upload/concurrent ID: \_\_\_\_\_



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 18**

**Responding Witness: Shannon L. Charnas**

Q-18. Please provide an analysis (description, dates and amounts) of any gains or losses on utility property sold in 2007, 2008, 2009 and 2010 to date.

A-18. See attached.

**Louisville Gas and Electric Company**  
**Gains and Losses on Utility Property Sold**  
**The Years Ended 2007, 2008, 2009 and January YTD 2010**

<u>Description</u>	<u>Dates</u>	<u>Gain/(Loss)</u> <u>Amounts</u>
<b>Year of 2007:</b>		
Vehicles	May-2007	\$ 128,648
Story Sub	May-2007	1,904
Standiford Sub	May-2007	(58,584)
Park Blvd	May-2007	79,323
Vehicles	May-2007	42,861
Vehicles	Jun-2007	(5,829)
Frankfort & Stiltz	Jun-2007	(2,030)
Cane Run-Ohio River Levee	Jun-2007	71,834
Trailers	Jun-2007	(21,922)
7th & Ormsby	Nov-2007	(6,000)
		<u>\$ 230,205</u>
<b>Year of 2008:</b>		
TC Hyperbolic Cooling Tower	Jun-2008	\$ -
Waterside Land	Sep-2008	\$ 8,757,465
		<u>\$ 8,757,465</u>
<b>Year of 2009:</b>		
Trailer	Mar-2009	\$ (4,070)
Vehicles	Jun-2009	24,481
East Service Center	Sep-2009	57,791
Transmission Land Sale	Sep-2009	5,114
Waterside/Galt House Land Sale	Oct-2009	2,423,145
TC2 Land IMEA/IMPA	Dec-2009	22,179
		<u>\$ 2,528,640</u>
<b>January Year to date 2010:</b>		
None		<u>\$ -</u>



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 19**

**Responding Witness: Valerie L. Scott**

- Q-19. Please provide a complete breakdown of other income, net, for 2007, 2008, 2009 and 2010 to date. Identify the jurisdictional portion of each element.
- A-19. See attached. Other income, net is a below the line item, and as such, it does not have a jurisdictional portion.

## Breakdown of Other Income - Net

Account	Account Name	2007	2008	2009	2010 Jan YTD
408202	TAX-NON INC-OTHER	\$ 1,444 00	\$ 1,815 00	\$ 2,388 00	\$ 231 00
409201	FED INC TAX-G/L DISP	117,458 59	-	-	-
409203	FED INC TAX-OTHER	(1,183,395 62)	(2,732,568 99)	709,665 60	-
409204	ST INC TAX-G/L DISP	21,421 02	-	-	-
409206	ST INC TAX-OTHER	(240,065 96)	(502,288 97)	126,706 55	-
409207	FD IN TX-IMEA/PA FEE	511,655 87	125,854 02	-	-
409208	ST IN TX-IMEA/PA FEE	93,311 10	22,952 10	-	-
409209	FED IN TAXES-OTH EST	-	-	-	45,953 55
409210	ST INC TAXES-OTH EST	-	-	-	8,380 58
410203	DEF FEDERAL INC TX	834,230 09	149,545 73	7,542,731 11	-
410204	DEF STATE INC TAX	151,969 02	23,326 69	1,353,296 36	-
411201	FD INC TX DEF-CR-OTH	(2,908 29)	(234,528 60)	(1,696,153 84)	-
411202	ST INC TX DEF-CR-OTH	(7,063 62)	(38,895 30)	(286,981 05)	-
415001	REVENUE FROM CUSTOMER SERVICE LINES	225 00	(7,998 72)	(885 00)	-
416001	EXPENSES FROM CUSTOMER SERVICE LINES	29,494 36	19,745 79	21,458 59	602 78
417004	SERVICE CHARGE AND SUPERVISORY FEE - IMEA AND IMPA	(1,046,208 80)	(1,114,206 98)	(1,070,306 71)	(64,490 59)
417005	IMPA-WORKING CAPITAL	(262,224 47)	(227,170 99)	(300,034 85)	(22,600 24)
417006	IMEA-WORKING CAPITAL	(246,751 60)	(213,766 47)	(282,330 95)	(21,266 69)
419006	INT INC-ST TAX PMT	-	-	237,401 76	-
419103	DIVS-NON ASSOC CO	(253,350 00)	-	-	-
419104	INT INC-ASSOC CO-N/C	(15,369 99)	-	-	-
419105	INT INC-FED TAX PMT	(27,960 00)	-	-	-
419106	INT INC-ST TAX PMT	(391,017 87)	(1,130,937 01)	-	-
419205	INTEREST INCOME FROM FINANCIAL HOLDINGS	(191,632 00)	(22,146 43)	(1,217 92)	-
419206	INTEREST INCOME FROM OTHER LOANS & RECEIVABLES	(1,972 17)	(95,393 15)	(21,561 53)	(815 44)
419207	INTEREST INCOME FROM SPECIAL FUNDS	(510,390 71)	(252,768 61)	(26,853 43)	(1,420 16)
419209	INT INC-ASSOC CO	-	(518 60)	(17,753 74)	-
419211	DIVIDENDS FROM OVEC	-	(309,650 00)	(177,345 00)	-
421001	MISC NONOPR INCOME	(366,121 77)	(8,573 58)	12,437 04	(96,444 40)
421002	FOREIGN EXCHANGE GAINS	-	(23,240 87)	-	-
421101	GAIN-PROPERTY DISP	(459,947 22)	(8,757,464 56)	(2,532,710 13)	-
421201	LOSS-PROPERTY DISP	102,930 97	-	4,070 34	-
421503	MTM GAIN - NON-HEDGING - INT RATE SWAP - NETTING	-	-	(20,979,515 00)	-
421550	MTM INCOME - NONHEDGING	357,647 97	(723,267 22)	797,385 97	(670,539 48)
421551	MTM INCOME - NONHEDGING - NETTING	(357,647 97)	-	-	-
421552	MTM INCOME - NONHEDGING - NETTING	-	(109,878 55)	(797,385 97)	(1,111,528 25)
426101	DONATIONS	1,126,028 16	717,593 94	847,892 20	226,796 50
426191	DONATIONS - INDIRECT	22,194 00	292,804 05	19,048 05	324 00
426301	PENALTIES	6,919 90	172,172 63	320,212 61	6,000 00
426401	EXP-CIVIC/POL/REL	176,508 65	84,593 06	1,123 39	10 75
426491	EXP-CIVIC/POL/REL - INDIRECT	551,956 08	589,823 35	739,050 87	162,351 74
426501	OTHER DEDUCTIONS	1,578,816 22	1,659,263 37	782,266 25	65,010 02
426508	FOREIGN EXCHANGE LOSSES	-	55,129 20	841 67	-
426550	MTM LOSSES - NONHEDGING	33,061 15	(109,878 55)	633,164 81	(1,111,528 25)
426551	MTM LOSSES - NONHEDGING - NETTING	357,647 97	-	-	-
426552	MTM LOSS - NON-HEDGING - INT RATE SWAPS	-	35,815,776 67	(20,979,515 00)	1,384,321 00
426553	MTM LOSS - NON-HEDGING - INT RATE SWAP - NETTING	-	-	20,979,515 00	-
426555	HEDGE INEFFECTIVENESS INT RATE SWAP	-	7,797,746 76	-	-
426556	MTM LOSSES - NONHEDGING - NETTING	-	109,878 55	797,385 97	1,111,528 25
426557	AMORT OF OCI-PCB JC2003A \$128M	-	-	(64,908 72)	(5,409 07)
426591	OTHER DEDUCTIONS - INDIRECT	293,940 51	195,881 38	201,015 42	9,421 07
<b>Total Other (Income)/ Expense - Net</b>		<b>\$ 804,832.57</b>	<b>\$ 31,218,760.14</b>	<b>\$ (13,106,401.28)</b>	<b>\$ (85,111.33)</b>



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 20**

**Responding Witness: Valerie L. Scott**

- Q-20. Provide the Company's 2006, 2007, 2008 and 2009 (when available) Annual Reports to the Kentucky PSC.
- A-20. See attached CD in folder titled Question No. 20 for the Company's 2006, 2007 and 2008 Annual Report of Major Electric Utilities, Licensees, and Other and the Company's 2006, 2007 and 2008 Annual Report of Major Natural Gas Companies. The 2009 reports will be provided when available.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 21**

**Responding Witness: Valerie L. Scott**

Q-21. Provide the monthly financial and operating reports for every month from October 2006 to the present.

A-21. See attached CD in folder titled Question No. 21.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 22**

**Responding Witness: S. Bradford Rives**

Q-22. Provide the twelve months-ending return on common equity for each month from January 2006 to the present.

A-22. LG&E does not prepare the return on common equity on a monthly basis. Please refer to KPSC-1 Question No. 38 to obtain the return on common equity for year ends previous to 2009.

Below is schedule showing the return on common equity as of December 31, 2009.

Year Ended (a)	Electric Operations (b)	Gas Operations (c)	Total Company (d)	Kentucky Jurisdiction (e)	Other Jurisdiction (f)
December 31, 2009	7.50%	3.15%	6.61%	6.61%	0.00%



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 23**

**Responding Witness: Paul W. Thompson**

Q-23. Please supply a copy of LG&E's latest Ten Year Demand Forecast.

A-23. Please see the attached schedule.

**Projected Forecasted Peak Demand (MW)**

<b>Year</b>	<b>LG&amp;E</b>
2010	2,647
2011	2,654
2012	2,665
2013	2,666
2014	2,731
2015	2,709
2016	2,736
2017	2,726
2018	2,806
2019	2,819



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 24**

**Responding Witness: Valerie L. Scott**

- Q-24. Please list all year end closing and adjusting accounting entries, both internal and those made by your external auditors for 2006, 2007, 2008 and 2009.
- A-24. See attached for all internal year end entries. There were no entries made by the external auditors.

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
 Month Ending  
 December 2006  
 JOURNAL ENTRY INDEX

DESCRIPTION	DAY DUE	DESCRIPTION	DAY DUE
<b>CASH (YES 1-9)</b>		<b>WHOLESALE ELECTRIC EXPENSES (YES 25-30)</b>	
CASH RECEIPTS	1 3 X	RECORD NOx EMISSION ALLOWANCES	35 3 N/A
CASH DISBURSEMENTS AND TRANSFERS	2 3 X	FIXED COSTS FOR DELIVERING GAS	36 3 X
CREDIT CASH ADJUSTMENT	3 5 X	RENT FOR U.S. GOVERNMENT DAM	37 3 X
REVERSE PREVIOUS MONTH CREDIT CASH ADJ.	4 1 X	LIMESTONE PURCHASED AT TRIMBLE CO AND MILL CREEK	38 4 X
RECORD INTEREST & DIVIDEND INCOME	5 4 X	LIMESTONE BURNED AT TRIMBLE CO AND MILL CREEK	39 4 X
RECORD MONEY POOL TRANSACTIONS	6 4 X	AMORTIZE AIR PERMIT FEES	40 3 N/A
		TRUE-UP OF PREVIOUS MONTH MISO DAY 2	41 4 X
		COAL FOR RESALE-KOSMOS	42 4 X
<b>SALES AND OTHER INCOME (YES 1-24)</b>		OFF SYSTEM SALES & PUR. TRANSMISSION EXP. BROKER FEES-CTS	43 5 X
ECR OVER/UNDER RECOVERY	7 5 X	UNBILLED A/R TO BILLED A/R ENTRY - OSS	44 5 X
FAC OVER/UNDER RECOVERY	8 5 X	NUMBER OF SALES FOR RESALE CUSTOMERS-STAT	45 5 X
MISCELLANEOUS REVENUES NOT PREVIOUSLY RECORDED	9 4 X	MARK TO MARKET FEES	46 4 X
SERVICE LINES REVENUES	10 4 X	EMISSIONS ALLOWANCES RECEIVABLE	47 1 N/A
ELECTRIC AND GAS SALES	11 4 X	RECORD SO <sub>2</sub> EMISSION ALLOWANCE EXPENSE	48 3 X
TRANSMIT ENERGY AND TRANSPORT GAS	12 4 X	TRIMBLE COUNTY CTS	49 4 X
RECORD UNBILLED REVENUES CURRENT MONTH	13 4 X	ADJUST OVEC LGE AND KU A/P TO ACTUAL CASH PAID	50 4 X
ELECTRIC SWAP REVENUES AND EXPENSES	14 X		
SETTLED EL SWAP, MARGIN ACCT., BROKER FEE TRANS	15 X	<b>GAS PRODUCTION EXPENSES (YES 51-60)</b>	
INTEREST INCOME FROM SWAP COLLATERAL DEPOSITS	16 4 X	GAS PURCHASES	51 4 X
RECOVERY OF UNDERBILLINGS	17 4 X	GAS STORED	52 4 X
REFUND OF OVERBILLINGS	18 4 X	GAS WITHDRAWN	53 4 X
REFUND/RECOVERY OF GCBA	19 4 X	GAS LOSSES	54 4 X
MATCH DSM EXPENSES WITH REVENUES	20 4 X	GSCA MONTHLY ADJUSTMENT	55 4 X
INTEREST INCOME FROM MARKETABLE SECURITIES	21 4 X	PURCHASE GAS FROM END USERS	56 4 X
RECORD FUTURE TRANSACTIONS	22 4 N/A	REFUND OF PURCHASED GAS ADJUSTMENT	57 4 X
MISO TRANSMISSION REVENUE	23 4 X	PBR RECOVERY	58 4 X
HEDGING FOR CASH FLOW TRANSACTIONS	24 4 N/A		
		<b>INTEREST EXPENSE (YES 61-70)</b>	
<b>WHOLESALE ELECTRIC EXPENSES (YES 25-30)</b>		BOND INTEREST	61 4 X
ACCURUE MISO EXPENSES	25 4 X	INTEREST ACCRUAL ON NOTES PAYABLE TO FIDELIA	62 4 X
ENERGY GENERATED	26 4 X	AMORTIZE DEBT EXPENSE ON BONDS	63 4 X
LOOP OPERATION REGULATION KWH	27 5 X	AMORTIZE LOSS ON BONDS	64 4 X
AUXILIARY POWER	28 4 X	INTEREST ON SUPPLEMENTAL LIABILITY	65 4 X
COAL BURNED AT STEAM PLANTS	29 4 X	INTEREST ON CUSTOMER DEPOSITS	66 4 X
		INTEREST ON PURCHASED GAS REFUND	67 4 X

**LOUISVILLE GAS AND ELECTRIC COMPANY**

Month Ending  
December 2006

**JOURNAL ENTRY INDEX**

DESCRIPTION	30	4	X
GROSS MARGIN RECLASS			X
GAS USED FOR START-UP AND STABILIZATION	31	4	X
GAS USED IN ELECTRIC GENERATION	32	4	X
OIL USED FOR START-UP AND STABILIZATION	33	4	X
RECLASS FUEL EXPENSE TO OSS	34	4	X

DESCRIPTION	71	N/A
MISCELLANEOUS OPERATING TAXES (JES 71-73)	71	N/A
TRANSFER PUBLIC SERVICE FEE TO PREPAYMENTS	72	3
TAXES ON AUTO AND TRAILER LICENSE	73	4

DESCRIPTION	DAY	DUE
-------------	-----	-----

DESCRIPTION	DAY	DUE
-------------	-----	-----

DESCRIPTION	DAY	DUE
<b>MISCELLANEOUS OPERATING EXPENSES (JES 76-101)</b>		
ECR REVENUE ACCRUAL	76	N/A
TRANSFER CHARGES TO NON-LABOR	77	X
AMORTIZATION OF MISO SCHEDULE 10 CHARGES	78	X
ACCUE MONTHLY PAYMENTS TO SPP & TVA	79	X
TAMPERING	80	3
ACCRUAL FOR UNCOLLECTIBLE ACCOUNTS	81	3
AMORTIZATION OF GAS FRANCHISES	82	3
AMORTIZE PREPAID ELECTRIC TRANSMISSION FEE	83	3
AMORTIZE KIUC MERGER SURCREDIT SETTLEMENT	84	4
PROPERTY INSURANCE	85	3
ACCRUED LABOR	86	3
ECR ASH HAULING EXPENSE	87	X
AMORTIZATION OF RATE CASE EXPENSES	88	2
AMORTIZATION OF ESM EXPENSES	89	2
AMORTIZE MGP EXPENSE	90	3
AMORTIZE PREPAIDS	91	3
COMPANY CONTRIBUTIONS TO NQ THRIFT PLAN	92	QTR-3
	93	N/A
TRANSMISSION, DISTRIBUTION, AND GAS LOSSES	94	5
ELECTRICITY AND GAS USED BY COMPANY	95	3
SALES TAX ON GAS USED BY COMPANY	96	3
ADMINISTRATIVE AND GENERAL EXPENSES TRANSFERRED	97	5
ACCOUNT RECEIVABLE BAD DEBT RESERVE	98	4
HEA BAD EXPENSE	99	4
ECR ACCRUAL-FORECASTED PORTION	100	4
ECR ACCRUAL-UNBILLED CALCULATION	101	4

DESCRIPTION	DAY	DUE
<b>ACCOUNTS RECEIVABLE-SUNDRY (JES 117-130)</b>		
MISC OTHER ACCOUNTS RECEIVABLE	117	N/A
SET UP CHARGES	118	4
RENTS RECEIVABLE	119	4
PC LOAN AIR TRUEUP	120	4
	121	QTR
	122	N/A
RECLASS FERC ACCOUNTS 143 & 186 CREDITS	123	5
SUNDRY CASH ENTRY	127	5
SUNDRY CASH ENTRY	127A	5

DESCRIPTION	DAY	DUE
<b>IMPACTA TRANSACTIONS (JES 141-145)</b>		
FUEL FOR DISALLOWED TRIMBLE CO	131	5
	132	N/A
	133	N/A
INCREMENTAL CAPITAL ASSETS IMEA	134	4
INCREMENTAL CAPITAL ASSETS IMPA	135	4
SERVICE AND TRANSMISSION IMEA	136	5
	137	N/A
CAPITAL AND TRANSMISSION CHARGES IMPA	138	5

DESCRIPTION	DAY	DUE
<b>INTERCOMPANY ENTRIES (JES 102-116)</b>		
BUILDING RENT	102	3

DESCRIPTION	DAY	DUE
<b>BALANCE SHEET TRANSACTIONS (JES 146-164)</b>		
COAL PURCHASES	146	4
FUEL OIL PURCHASES	147	4
INVENTORY ADJUSTMENT	148	4
DIVIDENDS DECLARED	149	5
OVFC DIVIDENDS	150	QTR
CHARGE OFF & REINSTATE CUSTOMER ACCOUNTS	151	4
DIFFERENCE BETWEEN VAC PAY TAKEN AND ACCRUED	152	QTR-5
CLEAR DSM DEFERRED DEBITS	153	4

**LOUISVILLE GAS AND ELECTRIC COMPANY**

Month Ending  
December 2006  
JOURNAL ENTRY INDEX

DESCRIPTION	154	QTR-5	X
TRANSFER WORKERS' COMP TO AP	154	QTR-5	X
TRANSFER CLEARING ACCT BALANCE TO DEF CREDITS	155	QTR-5	X
FREIGHT PAYMENT	156	4	X
GAS PURCHASED PER CONTRACTS	157	4	X
FASB 133	158	5	X
COAL FOR RESALE	159		X
RECORD CREDIT A/R BALANCES FROM CIS	160	4	X
ADJUST A/R BALANCE TO CIS RECONCILIATION	161	4	X

DESCRIPTION	103	N/A	X
HOME SERVICES \ CREDIT CORP EXPENSES	111	QTR-3	N/A
PARKING AT WATERSIDE	108	3	X
LPM - EMS FOR OPC	106	3	X
	104	N/A	
	103	N/A	

DAY  
DUE

**MISCELLANEOUS JOURNAL ENTRIES (JES 165-249)**

DESCRIPTION	165	X
GAS PBR - GAIF/TIF	165	X
NOV TRANS EXP ADJ DECEMBER 06	166	X
GSCA TRUEUP	167	X
TRANSFER CHARGES	168	X
REVERSE ACCRUAL/RECORD ACTUAL IBEW	169	X
RECLASS SEP 06 MISO ADJ TO NL OTHER	170	X
RECLASS MISO OTHER TO NEW ACCT	171	X
CASH RECEIPT	172	X
CHANGE DISTRIBUTION ON INTEREST INCOME	173	X
CASH RECEIPT	174	X
TO CLEAR RESERVE FOR MGP	175	X
ACCRUAL FOR MISO YEARLY FTR REVENUE	176	X
ALLOCATE TRMS CHARGES	177	X
RECLASS YTD GM FUEL/SRC	178	N/A
RECLASS INTEREST INCOME	179	X
CLEAR FRINGE BENEFIT BALANCES	180	X
INTEREST INCOME RECLASS	181	X
TRANSFER CHARGES	182	X
TRANSFER CHARGES	183	X
ACCUE UNPAID SECA SETTLEMENT EXP	184	X
WRITE-OFF BALANCE ON KEY OIL A/P ACCOUNT	185	X
CLEAR CLOSED ACCOUNT	186	X

**MISCELLANEOUS JOURNAL ENTRIES (JES 165-249) CONT**

DESCRIPTION	202	X
CURRENT MO O/S SALES & PURCH XM EXP BROKER FEES	202	X
UKCAER PAYMENT	203	X
SET UP RECEIVABLES/CLEAR ADVANCE	204	X
TO MOVE SWAP DEBIT PAYABLES TO RECEIVABLE	205	X
FAS112 YE ADJUSTMENT	206	X
CLEAR VHSD ENDING BALANCES	207	X
TO CLEAR A&G EXPENSES	208	X
INCREASE WORKERS COMP RESERVE	209	X
PENSION ACCOUNTING PRE-FAS 158	210	X
PENSION ACCOUNTING FAS 158	211	X
FUEL OIL BTU	212	X
FAS 106	213	X
CLEAR 184150	214	X
ACCOUNTING FOR CHANGE TO FAS 158	215	X
SET UP RECEIVABLE FOR LEGAL FEES	216	X
SET UP RECEIVABLE FOR LEGAL FEES	217	X
SEPARATE CURR & NONCURRENT FAS 106 LIAB	218	X
RECLASS EXCESS CONGETION REVENUE ACCRUAL	219	X
SAP PRODUCT CODE CHANGE	220	X
ADJUST RETAINED EARNINGS FOR SAP	221	X
RECLASSIFY REG ASSETS & LIAB TO CURRENT	222	X
REVERSE DIVIDENDS PORTION OF R/E ADJUSTMENT	223	X





**LOUISVILLE GAS AND ELECTRIC COMPANY**

Month Ending  
December 2007  
JOURNAL ENTRY INDEX

DESCRIPTION	DAY	DUE
<b>CASH (JES 1-6)</b>		
CASH RECEIPTS	1	3 X
CASH DISBURSEMENTS AND TRANSFERS	2	3 X
CREDIT CASH ADJUSTMENT	3	5 X
REVERSE PREVIOUS MONTH CREDIT CASH ADJ.	4	1 X
RECORD INTEREST & DIVIDEND INCOME	5	4 X
	6	
<b>SALES AND OTHER INCOME (JES 7-24)</b>		
ECR OVER/UNDER RECOVERY	7	5 X
FAC OVER/UNDER RECOVERY	8	5 X
MISCELLANEOUS REVENUES NOT PREVIOUSLY RECORDED	9	4 X
SERVICE LINES REVENUES	10	4
ELECTRIC AND GAS SALES	11	4 X
TRANSMIT ENERGY AND TRANSPORT GAS	12	4 X
RECORD UNBILLED REVENUES CURRENT MONTH	13	4 X
ELECTRIC SWAP REVENUES AND EXPENSES	14	
SETTLED EL SWAP, MARGIN ACCT. BROKER FEE TRANS	15	X
INTEREST INCOME FROM SWAP COLLATERAL DEPOSITS	16	4 X
RECOVERY OF UNDERBILLINGS	17	4 X
REFUND OF OVERBILLINGS	18	4 X
REFUND/RECOVERY OF GCBA	19	4 X
MATCH DSM EXPENSES WITH REVENUES	20	4 X
INTEREST INCOME FROM MARKETABLE SECURITIES	21	4 X
RECORD FUTURE TRANSACTIONS	22	4
MISO TRANSMISSION REVENUE	23	4 X
HEDGING FOR CASH FLOW TRANSACTIONS	24	4

DESCRIPTION	DAY	DUE
<b>WHOLESALE ELECTRIC EXPENSES (JES 25-50)</b>		
FIXED COSTS FOR DELIVERING GAS	36	3 X
RENT FOR U.S. GOVERNMENT DAM	37	3 X
MAN NETTING ENTRY	38	
TRANSFER LIMESTONE BURNED TO PLANT PROJECT	39	X
AMORTIZE AIR PERMIT FEES	40	3 X
TRUE-UP OF PREVIOUS MONTH MISO DAY 2	41	4 X
COAL FOR RESALE-KOSMOS	42	4 X
OFF SYSTEM SALES & PUR. TRANSMISSION EXP. BROKER FEES-CTS	43	5 X
UNBILLED AIR TO BILLED AIR ENTRY - OSS	44	5 X
TRIMBLE COUNTY CTS - BURNED	45	X
MARK TO MARKET FEES	46	4 X
EMISSIONS ALLOWANCES RECEIVABLE	47	1
RECORD SO <sub>2</sub> EMISSION ALLOWANCE EXPENSE	48	3 X
TRIMBLE COUNTY CTS - PURCHASES	49	4 X
ADJUST OVEC LGE AND KU A/P TO ACTUAL CASH PAID	50	4 X
<b>GAS PRODUCTION EXPENSES (JES 51-60)</b>		
GAS PURCHASES	51	4 X
GAS STORED	52	4 X
GAS WITHDRAWN	53	4 X
GAS LOSSES	54	4 X
GSCA MONTHLY ADJUSTMENT	55	4 X
PURCHASE GAS FROM END USERS	58	4 X
REFUND OF PURCHASED GAS ADJUSTMENT	57	4
PBR RECOVERY	58	4 X
PBR RECOVERY ACCRUAL	59	QTR X
GCBA BALANCE SET-UP	60	QTR

DESCRIPTION	DAY	DUE
<b>INTEREST EXPENSE (JES 61-70)</b>		
BOND INTEREST	61	4 X
INTEREST ACCRUAL ON NOTES PAYABLE TO FIDELIA	62	4 X
AMORTIZE DEBT EXPENSE ON BONDS	63	4 X
AMORTIZE LOSS ON BONDS	64	4 X
INTEREST ON SUPPLEMENTAL LIABILITY	65	4 X
INTEREST ON CUSTOMER DEPOSITS	66	4 X

DESCRIPTION	DAY	DUE
<b>WHOLESALE ELECTRIC EXPENSES (JES 25-50)</b>		
ACCRUE MISO EXPENSES	25	4 X
ENERGY GENERATED	26	4 X
LOOP OPERATION REGULATION KWH	27	5 X
AUXILIARY POWER	28	3 X
MARK TO MARKET NETTING ENTRY	29	X

**LOUISVILLE GAS AND ELECTRIC COMPANY**

Month Ending  
December 2007  
JOURNAL ENTRY INDEX

DESCRIPTION	30	4	X	67	4
GROSS MARGIN RECLASS			X		
GAS USED FOR START-UP AND STABILIZATION	31	4	X		
GAS USED IN ELECTRIC GENERATION	32	4	X		
OIL USED FOR START-UP AND STABILIZATION	33	4	X		
RECLASS FUEL EXPENSE TO OSS	34	4	X		
RECORD NOx EMISSION ALLOWANCES	35	3	X		
INTEREST ON PURCHASED GAS REFUND				67	4
<b>MISCELLANEOUS OPERATING TAXES (JES 71-73)</b>				71	
TRANSFER PUBLIC SERVICE FEE TO PREPAYMENTS				72	3
TAXES ON AUTO AND TRAILER LICENSE				73	4

DESCRIPTION	DAY DUE	X
<b>MISCELLANEOUS OPERATING EXPENSES (JES 74-100)</b>		
CAPITAL LEASE OBLIGATION	74	X
RESERVE FOR UNCOLLECTIBLE ACCOUNTS-SUNDRIES	75	QTR X
GSC FILING TRUE-UP	76	QTR X
TRANSFER CHARGES TO NON-LABOR	77	X
AMORTIZATION OF MISO SCHEDULE 10 CHARGES	78	X
ACCUE MONTHLY PAYMENTS TO SPP & TVA	79	X
TAMPING	80	3 X
ACCRAUL FOR UNCOLLECTIBLE ACCOUNTS	81	3 X
AMORTIZATION OF GAS FRANCHISES	82	3 X
AMORTIZE PREPAID ELECTRIC TRANSMISSION FEE	83	3 X
AMORTIZE KIUC MERGER SURCREDIT SETTLEMENT	84	4 X
PROPERTY INSURANCE	85	3 X
ACCURED LABOR	86	3 X
ECR ASH HAULING EXPENSE	87	X
FERC ELECTRIC ANNUAL CHARGES	88	2 X
	89	
AMORTIZE MGP EXPENSE	90	3 X
AMORTIZE PREPAIDS	91	3 X
	92	
PREPAID VEHICLE LICENSE	93	X
TRANSMISSION, DISTRIBUTION, AND GAS LOSSES	94	5 X
ELECTRICITY AND GAS USED BY COMPANY	95	3 X
SALES TAX ON GAS USED BY COMPANY	96	3 X
ADMINISTRATIVE AND GENERAL EXPENSES TRANSFERRE	97	5 X
ACCOUNT RECEIVABLE BAD DEBT RESERVE	98	4 X
HEA BAD EXPENSE	99	4 X
ECR ACCRAUL-FORECASTED PORTION	100	4 X
ECR ACCRAUL-UNBILLED CALCULATION	101	4 X

DESCRIPTION	DAY DUE	X
<b>ACCOUNTS RECEIVABLE-SUNDRY (JES 117-130)</b>		
MISC OTHER ACCOUNTS RECEIVABLE	117	X
SET UP CHARGES	118	4 X
RENTS RECEIVABLE	119	4 X
	120	4 X
	121	
	122	
RECLASS FERC ACCOUNTS 143 & 186 CREDITS	123	5
SUNDRY CASH ENTRY	127	5 X
SUNDRY CASH ENTRY	128	5 X
<b>IMEA/IMPA TRANSACTIONS (JES 131-145)</b>		
FUEL FOR DISALLOWED TRIMBLE CO	131	5 X
ACCUE IMEA-IMPA RECEIVABLE FOR TC2	132	X
REVERSE IMEA-IMPA RECEIVABLE FOR TC2	133	X
INCREMENTAL CAPITAL ASSETS IMEA	134	4 X
INCREMENTAL CAPITAL ASSETS IMPA	135	4 X
SERVICE AND TRANSMISSION IMEA	136	5 X
CREDIT IMEA/IMPA FOR TLR AND REACTIVE POWER	137	X
CAPITAL AND TRANSMISSION CHARGES IMPA	138	5 X
IMEA/IMPA TC2 RECEIVABLE	139	X
<b>BALANCE SHEET TRANSACTIONS (JES 146-164)</b>		
DTS DAMAGE CLAIMS	147	X
INVENTORY ADJUSTMENT	148	4 X
GREEN ENERGY PROGRAM	149	X
OVEC DIVIDENDS	150	QTR X
CHARGE OFF & REINSTATE CUSTOMER ACCOUNTS	151	4 X
DIFFERENCE BETWEEN VAC PAY TAKEN AND ACCRUED	152	QTR -5 X
CLEAR DSM DEFERRED DEBITS	153	4 X
TRANSFER WORKERS' COMP TO AIP	154	QTR -5 X



**LOUISVILLE GAS AND ELECTRIC COMPANY**

Month Ending  
December 2007  
JOURNAL ENTRY INDEX

DESCRIPTION	DAY	DUE	X
RECORD CAME RUN OIL PURCHASE	187		X
FUELS DEPT YEAR END ACCRUAL - LGE	188		X
REVERSE J217-0100-1107	189		X
CLEAR-FRinge BENEFIT BALANCES	190		X
KOSMOS LOADER REPAIRS AP ADJUSTMENT	191		X
ACCRUE FOR BEUHLERS BANKRUPTCY	192		X
ACCRUE MINE SAFETY CHARGES - LGE	193		X
EMPLOYEE MOVING EXPENSES RECLASS - Q4	194		X
ADVERTISING EXPENSE RECLASS - DEC 07 (F. CUZICK)	195		X
GENERATION SERVICES RECLASS	196		X
A15TOMB68 DEFERRED CREDIT	197		X
DEC 07 OFFICER PROCARD GAS CHARGES RECLASS TO I	198		X
KU-EKPC SETTLEMENT	199		X
TRANSFER CHARGES	200		X
DECEMBER 2007 EXPENSE RECLASS FROM R.OBRIEN	201		X
CLEAR VHSO ENDING BALANCES	224		X
TO CLEAR A&G EXPENSES - ADDITIONAL	225		X
CORRECT PRODUCT ON J149-0020-1207	226		X
CLEAR 184150 - ADDITIONAL	227		X
TO CORRECT PRODUCT	228		X
RECLASS DEFERRED TAXES	229		X
TO CORRECT PRODUCT	230		X
CORRECT AIR ALLOWANCE PRODUCT CODE	231		X
CORRECT STATS FOR LGE SALE CUSTOMER COUNT	232		X
RECLASS LOUISVILLE ARENA RESTRICTED CASH TO CURF	233		X
RECLASS CURRENT LEASE OBLIGATION ACCOUNT	234		X
ADJUST RETAINED EARNINGS FOR SAP	235		X
CLOSE OUT DIVIDENDS TO RE	236		X

DESCRIPTION	DAY	DUE	X
<b>PROPERTY ACCOUNTING JOURNAL ENTRIES (JES 300-399)</b>			
TO ALLOCATE AMORT TO GAS AND ELECT	300		X
DEC07 ARO ACCRETION	301		X
DEC07 ARO DEPR NEUTRALITY	302		X
TO ACCRUE COR ON UNDERLYING ARO ASSETS	303		X
TO CAPITALIZE LABOR FOR INSTALLATION OF METERS	304		X
CORRECTION OF TRANSFORMER INSTALLATION CHARGE	305		X
DEC 07 REVERSE NOV 07 DEPR JOB LOG	306		X
DEC 07 DEPR JOB LOG	307		X
REVERSAL OF NOV 07 TRANSFER CHARGES	308		X
TRANSFER CHARGES	309		X
TC2 CAPITALIZED PROPERTY TAX	310		X
REVERSE SALES TAX ADJUSTMENTS	311		X
TRANSFER CHARGES	312		X
DEC07 FIN47 ARO DEPRECIATION	313		X
DEC07 ARO FASB 143 DEPR & NEUTRALITY	314		X
CORR EXP TYPE FOR TC2	315		X

DESCRIPTION	DAY	DUE	X
<b>ACCOUNTS PAYABLE (200-299)</b>			
RECORD UPOSTED AP TXNS	250		X
RECLASS DEBIT AP TXNS	251		X
POSTED INVOICE ACCRUAL	252		X
PLANT ACCRUAL	253		X
PROJ ENG ACCRUAL	254		X
OTHER ACCRUALS	255		X
RECLASS DEBIT AP TXNS	256		X

DESCRIPTION	DAY	DUE	X
<b>TAX JOURNAL ENTRIES (JES 400-499)</b>			
CURRENT & DEFERRED TAXES	400		X
PROPERTY TAX ACCRUAL	401		X
REVERSE CURRENT & DEFERRED TAXES 3RD QTR 2007	402		X
REVERSE ESTIMATED TAXES & ITC OCT & NOV	403		X
FAS 109/71 4TH QTR ENDING	404		X



**LOUISVILLE GAS AND ELECTRIC COMPANY**

Month Ending  
December 2008  
JOURNAL ENTRY INDEX

DESCRIPTION	DAY	DUE	DEPT
<b>CASH (JES 1-5)</b>			
CASH RECEIPTS	1	3	FAR X
CASH DISBURSEMENTS AND TRANSFERS	2	3	FAR X
CREDIT CASH ADJUSTMENT	3	5	FAR X
	4		N/A
RECORD INTEREST & DIVIDEND INCOME	5	4	FAR X

DESCRIPTION	DAY	DUE	DEPT
<b>SALES AND OTHER INCOME (JES 6-24; 71)</b>			
CORRECT GSC REVENUE	6		RAD X
ECR OVER/UNDER RECOVERY	7	5	RAD X
FAC OVER/UNDER RECOVERY	8	5	RAD X
MISCELLANEOUS REVENUES NOT PREVIOUSLY RECORDED	9	4	RAD X
SERVICE LINES REVENUES	10	4	RAD X
ELECTRIC AND GAS SALES	11	4	RAD X
TRANSMIT ENERGY AND TRANSPORT GAS	12	4	RAD X
RECORD ELECTRIC UNBILLED REVENUES CURRENT MONTH	13	4	RAD X
ELECTRIC SWAP REVENUES AND EXPENSES	14		EMA X
SETTLED EL SWAP, MARGIN ACCT, BROKER FEE TRANS	15		EMA X
INTEREST INCOME FROM SWAP COLLATERAL DEPOSITS	16	4	FAR X
RECOVERY OF UNDERBILLINGS	17	4	RAR X
REFUND OF OVERBILLINGS	18	4	RAR X
REFUND/RECOVERY OF GCBA	19	4	RAR X
MATCH DSM EXPENSES WITH REVENUES	20	4	RAD X
INTEREST INCOME FROM MARKETABLE SECURITIES	21	4	FAR X
RECORD GAS UNBILLED REVENUES CURRENT MONTH	22		RAD X
MISO TRANSMISSION REVENUE	23	4	RAR X

DESCRIPTION	DAY	DUE	DEPT
<b>WHOLESALE ELECTRIC EXPENSES (JES 25-50)</b>			
HOOSIER MISO HOLD HARMLESS PAYMENT	24		EMA X
ACCURE MISO EXPENSES	25	4	EMA X
ENERGY GENERATED	26	4	RAR X
LOOP OPERATION REGULATION KWH	27	5	RAR X
AUXILIARY POWER	28	3	RAR X
MARK TO MARKET NETTING ENTRY	29		EMA X

DESCRIPTION	DAY	DUE	DEPT
<b>WHOLESALE ELECTRIC EXPENSES (JES 25-50)</b>			
RENT FOR U.S. GOVERNMENT DAM	37	3	RAR X
MAN NETTING ENTRY	38		EMA X
TRANSFER LIMESTONE BURNED TO PLANT PROJECT	39		RAR X
AMORTIZE AIR PERMIT FEES	40	3	RAR X
TRUE-UP OF PREVIOUS MONTH MISO DAY 2	41	4	EMA X
COAL FOR RESALE-KOSMOS	42	4	RAR X
OFF SYSTEM SALES & PUR, TRANSMISSION EXP, BROKER FEES	43	5	EMA X
UNBILLED AIR TO BILLED AIR ENTRY - OSS	44	5	EMA X
TRIMBLE COUNTY CTS - BURNED	45		RAR X
MARK TO MARKET FEES	46	4	EMA X
PADDY'S RUN GAS PURCHASES & USAGE	47		RAR X
RECORD SO <sub>2</sub> EMISSION ALLOWANCE EXPENSE	48	3	RAR X
TRIMBLE COUNTY CTS - PURCHASES	49	4	RAR X
ADJUST OVEC LGE AND KU AP TO ACTUAL CASH PAID	50	4	EMA X

DESCRIPTION	DAY	DUE	DEPT
<b>GAS PRODUCTION EXPENSES (JES 61-80)</b>			
GAS PURCHASES	51	4	RAR X
GAS STORED	52	4	RAR X
GAS WITHDRAWN	53	4	RAR X
GAS LOSSES	54	4	RAR X
GSCA MONTHLY ADJUSTMENT	55	4	RAR X
PURCHASE GAS FROM END USERS	56	4	RAD X
	57		
PBR RECOVERY	58	4	RAR X
PBR RECOVERY ACCRUAL	59	QTR	RAR X
GCBA BALANCE SET-UP	60	QTR	RAR X

DESCRIPTION	DAY	DUE	DEPT
<b>INTEREST EXPENSE (JES 61-80)</b>			
BOND INTEREST	61	4	FAR X
INTEREST ACCRUAL ON NOTES PAYABLE TO FIDELIA	62	4	FAR X
AMORTIZE DEBT EXPENSE ON BONDS	63	4	FAR X
AMORTIZE LOSS ON BONDS	64	4	FAR X
INTEREST ON SUPPLEMENTAL LIABILITY	65	4	FAR X
INTEREST ON CUSTOMER DEPOSITS	66	4	RAD X
DYNERGY INTEREST	68	QTR	RAR X

**LOUISVILLE GAS AND ELECTRIC COMPANY**

Month Ending  
December 2008  
**JOURNAL ENTRY INDEX**

DESCRIPTION	DAY	DUE	DEPT
GROSS MARGIN RECLASS	30	4	RAR X
GAS STARTUP & STABILIZATION	31		RAD X
GAS USED IN ELECTRIC GENERATION	32	4	RAR X
OIL USED FOR START-UP AND STABILIZATION	33	4	RAR X
RECLASS FUEL EXPENSE TO OSS	34	4	RAR X
NOX EMISSION ALLOWANCES	35	3	RAR X
INTRACOMPANY GAS FOR GENERATION	36		RAD X

DESCRIPTION	DAY	DUE	DEPT
SALES AND OTHER INCOME (JES 6-24-71)	70		EMA X
STATS FOR 3RD PARTY TRANSMISSION REVENUE	71		EMA X
TRANSMISSION SERVICE REV/EXP-EKPC	72	3	RAD X
MISCELLANEOUS OPERATING TAXES (JES 72-73)	73	4	RAR X
TRANSFER PUBLIC SERVICE FEE TO PREPAYMENTS			
TAXES ON AUTO AND TRAILER LICENSE			

DESCRIPTION	DAY	DUE	DEPT
MISC OTHER ACCOUNTS RECEIVABLE	117		
SET UP CHARGES	118	4	FAR X
RENTS RECEIVABLE	119	4	FAR X
	120	4	FAR X
	121		
	122		
RECLASS FERC ACCOUNTS 143 & 186 CREDITS (qtr)	123	5	FAR X
SUNDRY CASH ENTRY	127	5	FAR X
SUNDRY CASH ENTRY	128	5	FAR X

DESCRIPTION	DAY	DUE	DEPT
MISCELLANEOUS OPERATING EXPENSES (JES 74-101, 102-111)	74		FAR X
CAPITAL LEASE OBLIGATION	75	QTR	FAR X
RESERVE FOR UNCOLLECTIBLE ACCOUNTS-SUNDRIES	76	QTR	RAR X
GSC FILING TRUE-UP	77		EMA X
ACCURUE MISO EXIT FEE REFUNDS	78		RAD X
AMORTIZATION OF MISO SCHEDULE 10 CHARGES	79		RAR X
ACCURUE MONTHLY PAYMENTS TO SPP, TVA & OSI	80	3	RAD X
TAMPERING	81	3	RAD X
ACCURUE FOR UNCOLLECTIBLE ACCOUNTS	82	3	FAR X
AMORTIZATION OF GAS FRANCHISES	83	3	RAR X
AMORTIZE PREPAID ELECTRIC TRANSMISSION FEE	84		EMA X
MISO OTHER & ADMIN CHARGES AND PJM OTHER CHARGES	85	3	FAR X
PROPERTY INSURANCE	86	QTR	RAR X
ACCURUED LABOR	87		RAR X
ECR ASH HAULING EXPENSE	88	2	RAR X
FERC ELECTRIC ANNUAL CHARGES	89		EMA X
BOOK PJM ACTUALS FOR PRIOR MONTH	90		
HONEYWELL AMORTIZATION	91	3	RAR X
LEGAL EXPENSE RECLASS	92		RAR X
PREPAID VEHICLE LICENSE	93		RAR X
TRANSMISSION, DISTRIBUTION, AND GAS LOSSES	94	5	RAD X
ELECTRICITY AND GAS USED BY COMPANY	95	3	RAD X
SALES TAX ON GAS USED BY COMPANY	96	3	RAD X
ADMINISTRATIVE AND GENERAL EXPENSES TRANSFERRED	97	5	RAR X
ACCOUNT RECEIVABLE BAD DEBT RESERVE	98	4	RAD X
HEA BAD EXPENSE	99	4	RAD X
ECR ACCRUAL-FORECASTED PORTION	100	4	RAD X
ECR ACCRUAL-UNBILLED CALCULATION	101	4	RAD X

DESCRIPTION	DAY	DUE	DEPT
ACCOUNTS RECEIVABLE-SUNDRY (JES 117-139)	117		
MISC OTHER ACCOUNTS RECEIVABLE	118	4	FAR X
SET UP CHARGES	119	4	FAR X
RENTS RECEIVABLE	120	4	FAR X
	121		
	122		
RECLASS FERC ACCOUNTS 143 & 186 CREDITS (qtr)	123	5	FAR X
SUNDRY CASH ENTRY	127	5	FAR X
SUNDRY CASH ENTRY	128	5	FAR X

DESCRIPTION	DAY	DUE	DEPT
IMEA/IMPA TRANSACTIONS (JES 131-144)	131	5	RAR X
FUEL FOR DISALLOWED TRIMBLE CO	132		RAR X
ACCURUE IMEA-IMPA RECEIVABLE FOR TC2	133		RAR X
TC1/IMEA/IMPA ASHPONDISO, INJECTION ACCRUAL	134	4	RAR X
INCREMENTAL CAPITAL ASSETS IMEA	135	4	RAR X
INCREMENTAL CAPITAL ASSETS IMPA	136	5	RAR X
SERVICE AND TRANSMISSION IMEA	137		RAR X
CREDIT IMEA/IMPA FOR TLR AND REACTIVE POWER	138	5	RAR X
CAPITAL AND TRANSMISSION CHARGES IMPA	139		RAR X
IMEA/IMPA TC2 RECEIVABLE	140		RAR X
TC1 IMEA AND IMPA ACCRUALS	145		RAR X
BALANCE SHEET TRANSACTIONS (JES 146-165)	146	QTR	FAR X
GAS BORROWED FROM THE PIPELINE AT THE TC CTS	147		FAR X
QUARTERLY REVERSE TAX EFFECT ON SWAPS MTM	148	4	RAR X
DTS DAMAGE CLAIMS	149		RAD X
INVENTORY ADJUSTMENT	150	QTR	FAR X
GREEN ENERGY PROGRAM	151	4	RAD X
OVEC DIVIDENDS			
CHARGE OFF & REINSTATE CUSTOMER ACCOUNTS			

**LOUISVILLE GAS AND ELECTRIC COMPANY**

Month Ending  
December 2008  
JOURNAL ENTRY INDEX

DESCRIPTION	DAY	DUE	152	153	154	155	156	157	158	159	160	161	162	163	164
LOUISVILLE ARENA RELIEVE CUSTOMER ADVANCE ACCT															
CLEAR DSM DEFERRED DEBITS															
WORKERS' COMPENSATION															
TRANSFER CLEARING ACCT BALANCE TO DEF CREDITS															
LG&E/KU SPLIT ADJUSTMENT FOR MAN FINANCIAL ACCOUNT															
GAS PURCHASED PER CONTRACTS															
FASB 133															
REVERSE LOUISVILLE ARENA BURDENS															
RECORD CREDIT AVR BALANCES FROM GIS															
ADJUST AVR BALANCE TO CIS RECONCILIATION															
MUSEUM PLAZA RELIEVE CUSTOMER ADVANCE ACCT															
CLEAR BALANCES IN UNCOLLECTIBLE RESERVE ACCOUNTS															
RECLASSIFY SHORT-TERM PORTION OF CUSTOMER ADV															

DESCRIPTION	DAY	DUE	102	103	104	106	107	108	109	110	111
INTERCOMPANY ENTRIES (JES 102-110)											
BUILDING RENT											
LPM - EMS FOR OPC											
PARKING AT WATERSIDE											
MISCELLANEOUS OPERATING EXPENSES (JES 74-101, 109-111)											
MISCELLANEOUS PREPAIDS											

DAY  
DUE

DESCRIPTION

DESCRIPTION	DAY	DUE	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181
MISCELLANEOUS JOURNAL ENTRIES (JES 165-249)																			
TRANSFER CHOOSEWELL GRANT MONEY																			
CORRECT CUSTOMER PAY PROJECTS/TASKS																			
INTERCOMPANY RECLASS																			
IMEA/IMPA FUEL - ADJUSTMENT																			
CORRECT MCRSG																			
RECLASS PJM UNBILLED BTW LGE & KU																			
CAPITAL CONTRIBUTION																			
RECLASS OF BONDS																			
CORRECT PROJECT/TASK-GLAFF MISMATCHES																			
MANUAL TRMS COST ALLOCATIONS																			
CORRECT IKE STORM ACCT TRANSACTIONS																			
TO RECLASS TO CORRECT PROJECT AND TASK																			
PCB ACCRUAL ADJUSTMENT																			
RECLASS OF PMT ON TERMINATED SWAP																			
IGSCA - REFUNDS CORRECTION																			
RECORD MARTIN ENGINEERING REIMB EXP																			
RECORD GAS TRANSFER TO TRIMBLE CO																			

DAY  
DUE

DESCRIPTION

DESCRIPTION	DAY	DUE	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216
MISCELLANEOUS JOURNAL ENTRIES (JES 165-249) CONT																			
CLEARING STORES ACCOUNTS FOR YE																			
RTP RECLASS																			
CLEARING MISC 184500 ACCOUNTS FOR YE																			
TERMINATE WACHOVIA SWAP																			
CORRECT PJM CREDIT SLIP																			
WATERSIDE ARENA RECLASS 107 TO 108																			
WATERSIDE ARENA ADDITIONAL ACCRUAL																			
IKE STORM REGULATORY ASSET																			
ADJUST TRIMBLE CO CT GAS INVENTORY TO ZERO																			
AMORTIZE OCI BALANCE																			
TRANSFER CHARGES TO NEW ACCOUNTS																			
CORRECT TRIMBLE CO CT AND BROWN CT GAS PURCHASES																			
CORRECT RECLASS OF ADVANCE PAY																			
CLEAR 184150 - ADDITIONAL																			
ACCURUE LEGAL FEES																			
CLEAR 184150																			
SALES TAX REFUND O&M																			

DAY  
DUE

DESCRIPTION

**LOUISVILLE GAS AND ELECTRIC COMPANY**

Month Ending  
December 2008  
JOURNAL ENTRY INDEX

DESCRIPTION	182	RAR	X	217	FAR	X
RECLASS MISC FUEL CHARGES						
RECORD TRIMBLE CO CT GAS REVISION	183	RAR	X	218	RAR	X
RTP RECLASS	184	RAR	X	219	RAR	X
INEFFECTIVENESS ON SWAPS CORRECTION	185	FAR	X	220		
ALSTOM/B7 DEFERRED CREDIT	186	RAR	X	221		
ADJUST PREPAID ACCOUNT	187	RAR	X	222		
CLEAR OVER & SHORT ACCOUNT	188	FAR	X	223		
REVERSE WIRE POSTED TWICE	189	FAR	X	226		
CORRECT DISTRIBUTION ON RATE CASE EXPENSES	190	RAR	X	227		
CORRECT MISO TRANS DISBURSEMENT ALLOCATION	191	EMA	X	228		
ACCURUE MISO RSG RESETTLEMENT	192	EMA	X			
AR UPLoad UNPOSTED CORRECTION	193	FAR	X			
ACCURUE PAYMENT FOR SCHEDULE 2 OVERCHARGES	194	EMA	X	251		X
TO CLEAR A&G EXPENSES	195	RAR	X	252		X
EXPENSE BALANCE IN 189095	196	FAR	X	253		X
WATERSIDE ARENA YEAR END ACCRUAL	197	FAR	X	254		X
US GYPSUM	198	FAR	X	255		X
MISO SECA SETTLEMENT ACCRUAL ADJUSTMENT	199	EMA	X			
<b>ACCOUNTS PAYABLE (250-299)</b>						
RECLASS				251		X
POSTED INVOICE ACCRUAL				252		X
PLANT ACCRUAL				253		X
PROJ ENG ACCRUAL				254		X
OTHER ACCRUALS				255		X
COD ACCRUALS				257		X
MISC ACCRUALS				258		X

DAY  
DUE

**DESCRIPTION**

DESCRIPTION	DAY	DUE
<b>TAX JOURNAL ENTRIES (JES 400-499)</b>		
PROPERTY TAX ACCRUAL	401	X
REVERSE ITC FOR OCTOBER & NOVEMBER 2008	403	X
SALES TAX RECLASS	406	X
ACCURUE FOR INDIANA SALES & USE TAX	409	X
TO RECLASS DEFERRED TAX ACCOUNTS	411	X
ACCURUE FOR RAIL CARS	412	X
EXPO (FIN 48) 4TH QUARTER	417	X
RECLASSIFICATION	420	X
RECLASS PRODUCT CODES	421	X

DAY  
DUE

**DESCRIPTION**

DESCRIPTION	DAY	DUE
<b>PROPERTY ACCOUNTING JOURNAL ENTRIES (JES 300-399)</b>		
TO ALLOCATE AMORT TO GAS AND ELECTRIC	300	X
ARO ACRETION	301	X
ARO NEUTRALITY FOR CURRENT MONTH	302	X
TO ACCURUE COR ON UNDERLYING ARO ASSETS	303	X
TO CAPITALIZE LABOR FOR INSTALLATION OF METERS	304	X
CORRECTION OF TRANSFORMER INSTALLATION CHARGES	305	X
REVERSAL PRIOR MONTH MANUAL DEPRECIATION CALCULATION	306	X
MANUAL DEPRECIATION CALCULATION	307	X
REVSRL OF RECLASS"OTHER CREDITS"FROM 108901TO 108095	308	X



**LOUISVILLE GAS AND ELECTRIC COMPANY**

Month Ending  
December 2009  
JOURNAL ENTRY INDEX

DESCRIPTION	DAY DUE	DEPT
<b>CASH (JES 1-5)</b>		
CASH RECEIPTS	1 3	FAR X
CASH DISBURSEMENTS AND TRANSFERS	2 3	FAR X
CREDIT CASH ADJUSTMENT	3 5	FAR X
LTD/COBRA BENEFITS	4	FAR X
RECORD INTEREST & DIVIDEND INCOME	5 4	FAR N/A
<b>SALES AND OTHER INCOME (JES 6-24; 71)</b>		
UNREPORTED REVENUE (INVOICES AFTER CUTOFF)	6	RAD X
ECR OVER/UNDER RECOVERY	7 5	RAD X
FAC RECOVERY	8 5	RAD X
OUTSORTS & IMPLAUSIBLE ACCRUAL	9 4	RAD X
GAS END OF MONTH ADJUSTMENT	10 4	RAD X
ELECTRIC EOM ADJUSTMENT	11 4	RAD X
RECORD BILLED CCF	12 4	RAD X
CURRENT MONTH UNBILLED REVENUE	13 4	RAD X
ELECTRIC SWAP REVENUES AND EXPENSES	14	EMA X
SETTLED EL SWAP MARGIN ACCT. BROKER FEE TRANS	15	EMA X
INTEREST INCOME FROM SWAP COLLATERAL DEPOSITS	16 4	FAR X
RECOVERY OF UNDERBILLINGS	17 4	RAR X
REFUND OF OVERBILLINGS	18 4	RAR X
REFUND/RECOVERY OF GCBA	19 4	RAR X
EOM BALANCE SHEET & OTHER TRUE-UPS	20 4	RAD N/A
INTEREST INCOME FROM MARKETABLE SECURITIES	21 4	FAR N/A
CURRENT MONTH UNBILLED REVENUE - GAS	22	RAD X
MISO TRANSMISSION REVENUE	23 4	RAR X

DESCRIPTION	DAY DUE	DEPT
<b>WHOLESALE ELECTRIC EXPENSES (JES 25-50)</b>		
HYDRO RENT, FERC HEADWATER BENEFITS	37 3	RAR X
MAN NETTING ENTRY	38	EMA X
TRANSFER LIMESTONE BURNED TO PLANT PROJECT	39	RAR X
AMORTIZE AIR PERMIT FEES	40 3	RAR X
TRUE-UP OF PREVIOUS MONTH MISO DAY 2	41 4	EMA X
COAL FOR RESALE-KOSMOS	42 4	RAR X
OFF SYSTEM SALES & PUR. TRANSMISSION EXP. BROKER FEES	43 5	EMA X
UNBILLED AVR TO BILLED AVR ENTRY - OSS	44 5	EMA X
TRIMBLE COUNTY CTS - BURNED	45	RAR X
MARK TO MARKET FEES	46 4	EMA X
PADDY'S RUN GAS PURCHASES & USAGE	47	RAR X
RECORD SO <sub>2</sub> EMISSION ALLOWANCE EXPENSE	48 3	RAR X
TRIMBLE COUNTY CTS - PURCHASES	49 4	RAR X
ADJUST OVEC LGE AND KU A/P TO ACTUAL CASH PAID	50 4	EMA X

DESCRIPTION	DAY DUE	DEPT
<b>GAS PRODUCTION EXPENSES (JES 51-60)</b>		
GAS PURCHASES	51 4	RAR X
GAS STORED	52 4	RAR X
GAS WITHDRAWN	53 4	RAR X
GAS LOSSES	54 4	RAR X
GSCA MONTHLY ADJUSTMENT	55 4	RAR X
FT GAS PURCHASES	56 4	RAD X
PURCHASED GAS ADJUSTMENT	57	RAR
PBR RECOVERY	58 4	RAR X
PBR RECOVERY ACCRUAL	59 QTR	RAR X
GCBA BALANCE SET-UP	60 QTR	RAR X

DESCRIPTION	DAY DUE	DEPT
<b>INTEREST EXPENSE (JES 61-69)</b>		
BOND INTEREST	61 4	FAR X
INTEREST ACCRUAL ON NOTES PAYABLE TO FIDELIA	62 4	FAR X
AMORTIZE DEBT EXPENSE ON BONDS	63 4	FAR X
AMORTIZE LOSS ON BONDS	64 4	FAR X
RECLASS OF CURRENT PORTION AMORTIZATION	65 QTR	FAR X
INTEREST ON CUSTOMER DEPOSITS	66 4	RAD X

DESCRIPTION	DAY DUE	DEPT
<b>WHOLESALE ELECTRIC EXPENSES (JES 25-50)</b>		
HOOISIER MISO HOLD HARMLESS PAYMENT	24	EMA X
ACCURE MISO EXPENSES	25 4	EMA X
ENERGY GENERATED	26 4	RAR X
LOOP OPERATION REGULATION KWH	27 5	RAR X
AUXILIARY POWER	28 3	RAR X

DESCRIPTION	DAY DUE	DEPT
<b>WHOLESALE ELECTRIC EXPENSES (JES 25-50)</b>		
HOOISIER MISO HOLD HARMLESS PAYMENT	24	EMA X
ACCURE MISO EXPENSES	25 4	EMA X
ENERGY GENERATED	26 4	RAR X
LOOP OPERATION REGULATION KWH	27 5	RAR X
AUXILIARY POWER	28 3	RAR X

**LOUISVILLE GAS AND ELECTRIC COMPANY**

Month Ending

December 2009

**JOURNAL ENTRY INDEX**

DESCRIPTION	DAY	DUE	DEPT
MARK TO MARKET NETTING ENTRY	29	EMA	X
GROSS MARGIN RECLASS	30	4	RAR X
INTRACOMPANY GAS GENERATION	31	RAD	X
GAS USED IN ELECTRIC GENERATION	32	4	RAR X
OIL USED FOR START-UP AND STABILIZATION	33	4	RAR X
RECLASS FUEL EXPENSE TO OSS	34	4	RAR X
RECORD NOx EMISSION ALLOWANCES (May-Sept only)	35	3	RAR X
INTRACOMPANY GAS TRANSPORT	36	RAD	X

DESCRIPTION	DAY	DUE	DEPT
PURCHASED GAS ADJUSTMENT	67	RAR	X
DYNEGY INTEREST	68	QTR	RAR X
<b>SALES AND OTHER INCOME (JES 6-24-70-71)</b>			
STATS FOR 3RD PARTY TRANSMISSION REVENUE	70	EMA	X
TRANSMISSION SERVICE REV/EXP-EKPC	71	EMA	X
<b>MISCELLANEOUS OPERATING TAXES (JES 72-73)</b>			
AMORTIZATION OF PREPAID PSC FEE	72	3	RAD X
TAXES ON AUTO AND TRAILER LICENSE	73	4	FAR X

DAY DUE DEPT

DESCRIPTION

DESCRIPTION	DAY	DUE	DEPT
<b>MISCELLANEOUS OPERATING EXPENSES (JES 74-101, 103, 109-111)</b>			
DSM PROGRAM ACCRUALS (ENERGY EFFICIENCY)	74	RAD	X
RESERVE FOR UNCOLLECTIBLE ACCOUNTS-SUNDRIES	75	QTR	FAR X
GSC FILING TRUE-UP	76	QTR	RAR X
ACCURE MISO EXIT FEE REFUNDS	77	EMA	X
AMORTIZATION OF MISO EXIT FEES	78	EMA	X
ACCURE MONTHLY PAYMENTS TO SPP, TVA & OSI	79	RAR	X
CLEAR 142999 - CCS SUSPENSE	80	3	RAD X
DSM RECLASS FOR PROJECTS/TASKS	81	3	RAD X
AMORTIZATION OF GAS FRANCHISES	82	3	FAR X
AMORTIZE PREPAID ELECTRIC TRANSMISSION FEE	83	3	RAR X
MISO OTHER & ADMIN CHARGES AND PJM OTHER CHARGES	84	EMA	X
PROPERTY INSURANCE	85	3	FAR X
ACCURED LABOR	86	QTR	RAR X
ECR ASH-HAULING EXPENSE	87	RAR	X
FERC ELECTRIC ANNUAL CHARGES	88	2	RAR X
BOOK PJM ACTUALS FOR PRIOR MONTH	89	EMA	X
AMORTIZATION OF KU-EKPC SETTLEMENT OF PROCEEDINGS	90	RAR	X
HONEYWELL AMORTIZATION	91	3	RAR X
LEGAL EXPENSE RECLASS	92	RAR	X
PREPAID VEHICLE LICENSE	93	FAR	X
ELECTRIC LINE LOSS CALCULATION	94	5	RAD X
COMPANY METER EXPENSE	95	3	RAD X
SALES TAX ACCRUAL ON COMPANY METERS	96	3	RAD X
ADMINISTRATIVE AND GENERAL EXPENSES TRANSFERRED	97	5	RAR X
ACCOUNT RECEIVABLE BAD DEBT RESERVE ADJUSTMENT	98	4	RAD X

DAY DUE DEPT

DESCRIPTION

DESCRIPTION	DAY	DUE	DEPT
<b>ACCOUNTS RECEIVABLE SUNDRY (JES 117-130)</b>			
SUNDRY AIR ACCRUALS	117	FAR	X
MISC OTHER ACCOUNTS RECEIVABLE	118	4	FAR X
SET UP CHARGES	119	4	FAR X
RENTS RECEIVABLE	120	4	FAR X
	121		
	122		
RECLASS FERC ACCOUNTS 143 & 186 CREDITS(q10)	123	5	FAR X
SUNDRY CASH ENTRY	127	5	FAR X
SUNDRY CASH ENTRY	128	5	FAR X
<b>IMEA/IMPA TRANSACTIONS (JES 131-141)</b>			
FUEL FOR DISALLOWED TRIMBLE CO	131	5	RAR X
ACCURE IMEA-IMPA RECEIVABLE FOR TC2	132		RAR X
TC IMEA/IMPA ASHPOND/SO <sub>2</sub> INJECTION ACCRUAL	133		RAR X
INCREMENTAL CAPITAL ASSETS IMEA	134	4	RAR X
INCREMENTAL CAPITAL ASSETS IMPA	135	4	RAR X
SERVICE AND TRANSMISSION IMEA	136	5	RAR X
CREDIT IMEA/IMPA FOR TLR AND REACTIVE POWER	137		RAR X
CAPITAL AND TRANSMISSION CHARGES IMPA	138	5	RAR X
IMEA/IMPA TC2 RECEIVABLE	139		RAR X
TC1 IMEA AND IMPA ACCRUALS	140		RAR X
<b>BALANCE SHEET TRANSACTIONS (JES 142-169)</b>			
TRANSFER GAS BETWEEN BROWN AND TC CTS	141		RAR X
ACCRUAL OF LEGAL'S OUTSTANDING BONDS	142		FAR X
MAN MARGIN ACCOUNT BETWEEN LG&E AND KU	143		EMA X
RAILCAR PROPERTY TAX ACCRUAL	144		RAR X

**LOUISVILLE GAS AND ELECTRIC COMPANY**

Month Ending

December 2009

**JOURNAL ENTRY INDEX**

HEA BAD DEBT ADJUSTMENT	99	4	RAD	X
TWO MONTH ECR ACCRUAL - FORECASTED PORTION	100	4	RAD	X
ONE MONTH ECR ACCRUAL - RATES & REG PORTION	101	4	RAD	X
AMORTIZE RATE CASE EXPENSES	103		RAR	X
RECORD BILLED KWH	104		RAD	X

**INTERCOMPANY ENTRIES (JES 101, 103 - 108)**

BUILDING RENT	102	3	RAR	X
LPM - EMS FOR OPC	106	3	RAR	X
PARKING AT WATERSIDE	108	QTR-3	RAR	X

**MISCELLANEOUS OPERATING EXPENSES (JES 74-101, 109-111)**

TC FUEL OIL TRANSFER	109		RAR	X
MISCELLANEOUS PREPAIDS	110		RAR	X
GAS CUSTOMER COUNT	111		RAD	X
HYDRO ADMINISTRATIVE CHARGES	112		RAR	X
KMPA TRANSMISSION REVENUE & EXPENSE	113		EMA	X

**DESCRIPTION**

DAY  
DUE

**MISCELLANEOUS JOURNAL ENTRIES (JES 165-249)**

CORRECT OCT BEGIN BALANCE FROM NOV MTM ENTRY	168		EMA	X
RECLASS ENERGY IMBALANCE TASKS FOR ALL OF 2009	169		EMA	X
RECLASS DSM CUST REFUNDS	170		RAR	X
LG&E PROPERTY TAX ACCRUAL	171		RAR	X
KU-EKPC SETTLEMENT	172		RAR	X
RECLASS TAMPERING CHARGES	173		RAR	X
US GYPSUM	174		FAR	X
LABOR DROPPED FROM VOLTS FILE	175		CAD	X
RECLASSIFY YTD ACTIVITY IN PRODUCT 750	176		CAD	X
ALSTOM/BR7 DEFERRED CREDITS	177		RAR	X

GAS BORROWED FROM THE PIPELINE AT THE TC CTIS	145		RAR	X
DTS DAMAGE CLAIMS	146			
INVENTORY ADJUSTMENT	147		FAR	X
GREEN ENERGY ACTIVITY	148	4	RAR	X
OVEC DIVIDENDS	149		RAD	X
CUSTOMER COUNT	150	QTR	FAR	X
RECLASS MISO EXIT REFUND BETWEEN CURRENT & NON-CURF	151	4	RAD	X
DSM OVER/UNDER	152		EMA	X
WORKERS' COMPENSATION	153	4	RAD	X
TRANSFER CLEARING ACCT BALANCE TO DEF CREDITS	154	QTR	RAR	X
ACCRUE MARGIN CASH COLLATERAL A/R OF A/P	155	QTR-5	RAR	X
GAS INVENTORY ADJUSTMENT	156		EMA	X
FASB 133	157		RAD	X
REVERSE LOUISVILLE ARENA BURDENS	158	5	FAR	X
A/R CREDIT BALANCES FROM CCS & LT DFA	159		FAR	X
ADJUST A/R BALANCE RECONCILIATION TO CIS AMOUNT	160	4	RAAD	X
MUSEUM PLAZA RELIEVE CUSTOMER ADVANCE ACCT	161	4	RAD	X
CLEAR BALANCES FOR PROVISION IN UNCOLLECTIBLE ACCOUN	162		FAR	X
RECLASSIFY SHORT-TERM PORTION OF CUSTOMER ADV	163	YRLY	RAD	X
RECLASS LT PORTION OF MTM ASSETS & LIABILITIES	164		FAR	X
CLEAR CCS REFUNDS	165		EMA	X
	166		RAD	X
	167		FAR	X

**DESCRIPTION**

DAY  
DUE

**MISCELLANEOUS JOURNAL ENTRIES (JES 165-249).CONT**

ACCT FOR MTM GAIN FOR SAP	204		FAR	X
RECLASS DYNEGY SHORT PAYMENT	205		EMA	X
ICE STORM TRANSFER - LGE	206		RAR	X
TO RECORD LINENS HOLDING BKTCY	207		RAR	X
CORRECT 232001 FOR RAR	208		FAR	X
CORRECT INTERCOMPANY DIFFERENCE	209		CAD	X
TO RECLASS PORTION OF ACCCE DUES TO LOBBYING	210		RAR	X
CLEAR 184150	211		EMA	X
	212			
	213			

**LOUISVILLE GAS AND ELECTRIC COMPANY**

Month Ending  
December 2009  
JOURNAL ENTRY INDEX

178				214
179	REMOVE BURDENS FROM TC2 PROJECT	RAR	X	215
180	TO CLEAR A&G EXPENSES	RAR	X	216
181	CLEARING STORES ACCOUNTS FOR YE	RAR	X	217
182	CLEARING MISC 184500 ACCOUNTS FOR YE	RAR	X	218
183	CORRECT LEGAL INVOICES	RAR	X	219
184	TO CORRECT EEI INVOICE DISTRIBUTION	RAR	X	220
185	TO ADJUST MA CHARGES BETWEEN TASKS	RAR	X	221
186	TO TRANSFER IMEA/MPA BETWEEN PROJECTS	RAR	X	222
187	TO RECORD LEGAL CLAIMS AND LIABILITIES	RAR	X	223
188	BOND INTEREST PAID CORRECTION	FAR	X	224
189	TO TRANSFER LABOR BAND BURDENS TO CAPITAL	RAR	X	225
190	RECORD PAYMENTS RECEIVED	FAR	X	226
191	RECLASS PAYMENT TO 252013	FAR	X	227
192	RECLASS PAYMENT TO 232001	FAR	X	226
193	RECLASS CASH PAYMENTS	FAR	X	227
194	RECLASS LEGAL RENEWABLES	RAR	X	
195	RECLASS CASH PAYMENTS	FAR	X	228
196	ELECTRIC PROPERTY UNEARNED REVENUE	FAR	X	250
197	LGE AR UPLOAD CORRECTION	FAR	X	252
198	MISC GENERAL COUNSEL HR ACCRUAL	RAR	X	253
199	YEAR END ACCRUAL - REVERSING	FAR	X	254
200	RECLASS PRODUCT CODE FOR SAP	FAR	X	255
201	CLEAR 184150	RAR	X	258
202	CLEAR OVER & SHORT ACCOUNT	FAR	X	
203	ICE STORM SETTLEMENT CHARGES	RAR	X	
	<b>ACCOUNTS PAYABLE (250-299)</b>			
	RECLASS			X
	POSTED INVOICE ACCRUAL			X
	RECEIPT ACCRUAL			X
	PROJECT ENG ACCRUAL			X
	OTHER ACCRUALS			X
	ACCRUAL ADJUSTMENT			X

**LOUISVILLE GAS AND ELECTRIC COMPANY**

Month Ending  
December 2009  
JOURNAL ENTRY INDEX

DESCRIPTION	DAY	DAY
	DUE	DUE
<b>PROPERTY ACCOUNTING JOURNAL ENTRIES (JES 300-399)</b>		
REVERSE AP SALES TAX ADJUSTMENTS	300	X
TRANSFER CHARGES	301	X
RECLASSIFY 106 BALANCES	302	X
TO CAPITALIZE LABOR FOR INSTALLATION OF METERS	303	X
TRANSFER CHARGES	304	X
CORRECTION OF TRANSFORMER INSTALLATION CHARGES	305	X
TC2 CAPITIALIZED PROPERTY TAX	306	X
CORRECT AR ENTRY	307	X
MOVE O&M CHARGES FROM 117918 TO 108550	308	X
TRANSFER CHARGES	309	X
TRANSFER CHARGES	310	X
MOVE o&m CHARGES FROM 121928 TO 108550	311	X
RECLASS CASH TO CORPORATE PROJECT	312	X
RECLASS CHARGES TO O&M	313	X
RECLASS CHARGES TO O&M	314	X
TRANSFER CHARGES	315	X
TRANSFER CHARGES	316	X
MOVE CHARGES BETWEEN TASKS TO 121921	317	X
TRANSFER CHARGES	318	X
MOVE NON-MATL CHRGES ON 125823-I CHARGES TO 124800-PIPE	319	X
CLEANUP OF 108901/875 CHARGES	320	X
TRANSFER CHARGES	321	X
MOVE KELLOPPS MISC CHARGES TO WHERE MATERIAL RESIDE	322	X
TO TRANSFER COSTS TO CORRECT TASK	323	X
TRANSFER CHARGES	324	X
CORRECT PRODUCT CODE	325	X
CWIP/RWIP E/G/C SPLITS BAL	326	X
<b>TAX JOURNAL ENTRIES (JES 400-499)</b>		
PROPERTY TAX ACCRUAL	401	X
INDIANA PROPERTY TAX ACCRUAL	402	X
REVERSE ITC NOV	403	X
SCHOOL TAX	406	X
TRUE UP SALES TAX	407	X
ACCURUE FOR INDIANA SALES & USE TAX	409	X
EXPO (FIN 48) 4TH QUARTER	417	X
<b>PAYROLL JOURNAL ENTRIES (JES 500-599)</b>		
PAY PERIOD ENDING 12/31/09 MTHLY	501	X
PAY PERIOD ENDING 11/29/09	502	X
PAY PERIOD ENDING 12/13/09	503	X
PAY PERIOD ENDING 12/27/09	504	X
BALANCE ACCT 241036	508	X
ER TAX TRUE UP	513	X
TRANSFER CHARGES-2009 WINTER STORM	514	X
YE GU	515	X
STORM BONUS	517	X
RECLASS HCRA	518	X





**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 25**

**Responding Witness: Shannon L. Charnas/Ronald L. Miller**

Q-25. List each change in accounting principles made by the Company during 2005, 2006, 2007, 2008, 2009 and 2010 to date.

a. For each such change, state the revenue and/or expense or capital impact in this filing.

A-25. The following changes in accounting principle were made by the Company during 2005, 2006, 2007, 2008, 2009 and 2010 to date. All changes in accounting principle were a result of newly issued authoritative literature.

LG&E adopted FIN 47, *Accounting for Conditional Asset Retirement Obligations, an interpretation of FASB Statement No. 143*<sup>4</sup>, effective December 31, 2005. There was no revenue and/or expense or capital impact in this filing as a result of this adoption.

LG&E adopted SFAS No. 158, *Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans*<sup>5</sup>, effective for the fiscal year ending December 31, 2006. This statement amended SFAS No. 87, *Employers' Accounting for Pensions*, SFAS No. 88, *Employers' Accounting for Settlements and Curtailments of Defined Benefit Pension Plans and for Termination Benefits*, SFAS No. 106 *Employers' Accounting for Postretirement Benefits Other Than Pensions*, and SFAS No. 132, *Employers' Disclosures about Pensions and Other Postretirement Benefits*. LG&E has addressed the effects of the adoption of SFAS No. 158 in its response to the KPSC-1 Question No. 53. There was no revenue and/or expense or capital impact in this filing as a result of this adoption.

LG&E adopted the provisions of FIN 48, *Accounting for Uncertainty in Income Taxes, an Interpretation of SFAS No. 109*<sup>6</sup>, effective January 1, 2007. There was interest income related to FIN 48 reserves of \$11,740 included in the test year.

---

<sup>4</sup> The guidance in FIN 47 is now contained in FASB Accounting Standards Codification Topic 410, adopted effective September 30, 2009

<sup>5</sup> The guidance in SFAS 158 is now contained in FASB Accounting Standards Codification Topic 715, adopted effective September 30, 2009

<sup>6</sup> The guidance in FIN 48 is now contained in FASB Accounting Standards Codification Topic 740, adopted effective September 30, 2009



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 26**

**Responding Witness: Valerie L. Scott**

- Q-26. Please list all procedures the Company follows to ensure that there was a proper assignment of costs to the test period and that the test period only includes charges incurred during the test period.
- A-26. In preparation of Exhibit 1 of the Company's application in this case a thorough review of the financial data for the test period was performed to insure that the costs included during the test period reflected only those costs applicable to the test period. Costs recorded during the test period that were not applicable to the test period were included in Exhibit 1 as proforma adjustments. A summary of the policies and procedures the Company follows to maintain its accounting records in accordance with the FERC Uniform System of Accounts follows. See also the responses to Question No. 17 and Question No. 147.

**Corporate Accounting Policies**

- The Company's Operations and Maintenance/General and Administrative (O&M/G&A) Policy states "In general, all O&M/G&A expenditures should be included in the Commitment (i.e. budget) using the correct account number according to accounting guidelines, as determined by the Controller of each Division. In practice, expenses should be charged to the proper account number (Expense or Capital), regardless of which account contained the Commitment." The policy further provides, "On a monthly basis, each officer or officer direct-report will have responsibility for reporting on the status of actual O&M/G&A expenditures compared with the Commitment, for both the current month and year-to-date period."
- Expenditures are properly approved in accordance with the Company's Disbursement Policy and Authority Limit Matrix.
- The Company has a Purchasing Policy which states that the Company shall comply with all applicable federal, state and local laws, statutes, rules and

regulations. As discussed previously, the FERC Uniform System of Accounts is followed to help determine the appropriate accounts charged.

### **Training and Resources**

- The Controller Department maintains an intranet site with links to the Uniform System of Accounts and other technical accounting guidance.
- In general, employees who code invoices receive guidance from the Accounting department. Accounting guidance regarding coding of invoices is further provided as necessary through operations personnel, whose responsibility is to further communicate to the appropriate employees in their respective areas.

### **Internal Procedures and Controls**

- Journal entry procedures are developed and followed to insure journal entries are prepared in accordance with Company policies and the Uniform System of Accounts.
- Monthly reviews of financial data, including variance analyses, are performed by accounting and operations personnel.
- Accounts Payable may also follow up on invoices that do not appear to be coded correctly and, as applicable, provide guidance to the person who coded the invoice directly and/or the appropriate operations personnel.
- The Company's general ledger system (Oracle) contains many cross validation rules that help prevent certain types of miscodings.
- Non-standard journal entries and any adjustments made during and after the test period are reviewed to determine whether adjustments relate to the test period or other periods. Appropriate adjustments are made to the test period to insure proper assignment of costs to the test period.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 27**

**Responding Witness: Valerie L. Scott**

Q-27. Provide a copy of the Company's two most recent management letters and recommendations received from the Company's independent auditors.

A-27. The Company has not received any management letters or any letters of recommendation from the Company's independent auditors since 2002.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 28**

**Responding Witness: S. Bradford Rives**

Q-28. List each internal audit completed, scheduled, or in progress at the Company for 2007, 2008, 2009 and 2010 to date. For each, list subject of audit, date of audit, date of report and title of report.

A-28. See attached.

Audit Name	Start Date	Report Date	Status	Audit Subject
2007 Internal Controls General	14-Jan-08	01-Feb-08	Complete	2007 Internal Controls Review
2008 Internal Controls System	05-Jan-09	19-Feb-09	Complete	2008 Internal Controls System Review
Accenture Contract (SAP-CCS Implementation Partner)	26-Jan-09	01-Apr-09	Complete	Accenture Contract (SAP-CCS Implementation Partner)
Accenture Contract (SAP-CCS Implementation Partner)	30-Jan-08	25-Jun-08	Complete	Accenture Contract (SAP-CCS Implementation Partner)
Accrual Process - Integrated with Ledger ICS Testing	28-Sep-09	10-Dec-09	Complete	Accrual Process - Integrated with Ledger ICS Testing
After the Fact Billing			Not Started	After the Fact Billing
Asbestos Management	02-Jul-07	14-Mar-08	Complete	Asbestos Management
Ash Pond BAP/GSP Trimble Co. (Riverside Group)	01-Feb-10		In Process	Ash Pond BAP/GSP Trimble Co. (Riverside Group)
Audit Committee Pre-Approval Process	21-Feb-07	27-Feb-07	Complete	Audit Committee Pre-Approval Process
Audit Committee Pre-Approval Process	18-Jan-08	01-Feb-08	Complete	Audit Committee Pre-Approval Process
Burden Calculations - Integrated with Ledger ICS Testing	21-Sep-09	08-Jan-10	Complete	Burden Calculations - Integrated with Ledger ICS Testing
Cash Management	29-Oct-08	20-Nov-08	Complete	Cash Management
Cash Management			Not Started	Cash Management
CEO Departmental Expenses	10-Feb-10		In Process	CEO Departmental Expenses
CIS-CCS Data Migration	28-May-09	19-Jun-09	Complete	System Conversion Data Migration Review
COBRA Health Insurance Benefits			Not Started	COBRA Health Insurance Benefits
Cognos Post Implementation Review	28-Aug-07	19-Feb-08	Complete	Post Implementation Review
Company Investigation Process	07-Jan-09	09-Apr-09	Complete	Company Investigation Process
Contractor Safety	04-Feb-08	14-Aug-08	Complete	Contractor Safety
Crane Safety	02-Jan-08	18-Jun-08	Complete	Crane Safety
CTS Application Process Review	06-Nov-09	04-Feb-10	Complete	Application Process Review
Customer Care and Service (CCS) System Consulting	05-Jan-09	09-Apr-09	Complete	Pre-Implementation System Consulting
Customer Information System, CIS	05-Jun-07	10-Jan-08	Complete	Application Review
Demand Conservation Program			Not Started	Demand Conservation Program
Demand Conservation Program Review	24-Jan-08	25-Jun-08	Complete	Demand Conservation Program Review
Devolved Purchasing	04-Sep-08	03-Feb-09	Complete	Devolved Purchasing

Audit Name	Start Date	Report Date	Status	Audit Subject
Distribution Equipment Tracking System	22-Jan-08	07-Apr-08	Complete	Application Review
DSM Load Control Contract (GoodCents)	11-Jan-10	19-Feb-10	Complete	DSM Load Control Contract (GoodCents)
E.ON U.S. Building Lease Operating Expenses	01-Apr-08	15-May-08	Complete	E.ON U.S. Building Lease Operating Expenses
E.ON US Building Lease Operating Expenses	09-Mar-07	02-Jul-07	Complete	E.ON US Building Lease Operating Expenses
Emission Allowance Activities	02-Feb-09	28-Apr-09	Complete	Emission Allowance Activities
Employee Expense Reimbursement	01-Oct-09	28-Jan-10	Complete	Employee Expense Reimbursement
Employee Expense Reimbursement	22-Jan-07	20-Jul-07	Complete	Employee Expense Reimbursement
Employee Expense Reimbursement			Not Started	Employee Expense Reimbursement
Energy Efficiency Consulting	31-Oct-08	11-Dec-08	Complete	Energy Efficiency Consulting
Energy Marketing Activities	26-Dec-07	11-Apr-08	Complete	Energy Marketing Activities
Energy Marketing Activities	05-Feb-09	21-Apr-09	Complete	Energy Marketing Activities
Energy Marketing Activities			Not Started	Energy Marketing Activities
Environmental Compliance			Not Started	Environmental Compliance
Environmental Compliance - East Service Center	19-Sep-07	04-Mar-08	Complete	Environmental Compliance
Environmental Cost Recovery Calculation	06-Jan-10		Not Started	Environmental Cost Recovery Calculation
Environmental Cost Recovery Calculation	05-Sep-07	07-Dec-07	Complete	Environmental Cost Recovery Calculation
Environmental Cost Recovery Data Inputs Consulting Review	01-Nov-07	20-Feb-08	Complete	Environmental Cost Recovery Data Inputs Consulting Review
Ethics Programs, Objectives and Activities	10-Feb-10		In Process	Ethics Programs, Objectives and Activities
External Environmental Audit Follow-Up	20-Jul-09	08-Dec-09	Complete	External Environmental Audit Follow-Up
External Environmental Compliance - Auburndale	23-Feb-07	17-Aug-07	Complete	External Environmental Compliance
External Environmental Compliance - Magnolia	01-May-07	21-Aug-07	Complete	External Environmental Compliance
External Environmental Compliance - Paddy's Run	05-Mar-07	17-Aug-07	Complete	External Environmental Compliance
External Environmental Compliance - Trimble County	23-Feb-07	20-Aug-07	Complete	External Environmental Compliance
Fall Protection	11-Feb-07	17-Aug-07	Complete	Fall Protection
Federal and State Tax Law Changes	06-Mar-07	11-Apr-07	Complete	Federal and State Tax Law Changes
FERC Mandatory Reliability Standards Consulting	14-Nov-07	13-Feb-08	Complete	FERC Mandatory Reliability Standards Consulting

Audit Name	Start Date	Report Date	Status	Audit Subject
Field Office Management (Cash Handling)	14-Jan-10		In Process	Field Office Management (Cash Handling)
Franchise Agreements			Not Started	Franchise Agreements
Fraud Risk Management Program	12-Jan-10	10-Feb-10	Complete	Fraud Risk Management Program
Fuel Adjustment Clause	30-Mar-09	15-Jul-09	Complete	Fuel Adjustment Clause
Fuel Procurement	02-Sep-08	04-Dec-08	Complete	Fuel Procurement
Fuel Procurement	06-May-09	25-Aug-09	Complete	Fuel Procurement
Fuel Procurement			Not Started	Fuel Procurement
Fuel, Reagents, and Transportation Activities	06-Mar-07	04-Jun-07	Complete	Fuel, Reagents, and Transportation Activities
Fuelworx (Formerly CSMS) Post Implementation Review	22-Oct-07	23-Jan-08	Complete	Application Post Implementation Review
Gas Pipeline Damage Prevention	22-Jan-10		In Process	Gas Pipeline Damage Prevention
Gas Pipeline Integrity Management	18-Sep-08	08-Jan-09	Complete	Gas Pipeline Integrity Management
Gas Supply Clause	15-Sep-08	18-Dec-08	Complete	Gas Supply Clause Review
HIPAA Compliance			Not Started	HIPAA Compliance
Home Energy Assistance Program	07-Jan-09	08-May-09	Complete	Home Energy Assistance Program
Internal Controls - Audit Committee Pre-Approval Process	08-Jan-09	15-Jan-09	Complete	Internal Controls - Audit Committee Pre-Approval Process
Internal Controls - Audit Committee Pre-Approval Process	15-Jan-10	26-Jan-10	Complete	Internal Controls - Audit Committee Pre-Approval Process
Internal Controls - Program Management	01-Jan-09	22-Feb-10	Complete	Internal Controls - Program Management
International Accounting Standards Conversions	25-Jul-07	29-Nov-07	Complete	International Accounting Standards Conversions
Internet Prescription Drug Program	12-May-08	18-Sep-08	Complete	Internet Prescription Drug Program
Irby Construction Contract (New Trans Line - MC to Hardin Co)	31-Jul-08	15-Oct-08	Complete	Irby Construction Contract (New Trans Line - MC to Hardin Co)
IT Governance	21-Dec-09	14-Jan-10	Complete	IT Governance
Job Briefings			Not Started	Job Briefings
Joint E.ON Audit - Grid Power Loss	10-Oct-07	01-Feb-08	Complete	Grid Power Loss
Joint E.ON Audit - Health and Safety	04-Jun-08	30-Sep-08	Complete	Health and Safety
Joint E.ON Audit - Insurance Management	18-May-07	30-Jul-07	Complete	Insurance Management

Audit Name	Start Date	Report Date	Status	Audit Subject
Joint E.ON Audit - Investment Post Completion Audit	17-Apr-08	27-Jun-08	Complete	Investment Post Completion Audit
Joint E.ON Audit - Maintenance Management Gas	23-Jul-07	04-Jan-08	Complete	Maintenance Management Gas
Joint E.ON Audit - Reporting CO2 Emissions	29-Apr-08	11-Jul-08	Complete	Reporting CO2 Emissions
Joint E.ON Audit - Reporting Structures	01-Apr-08	27-Jun-08	Complete	Reporting Structures
Joint E.ON Audit Claim Management	08-Sep-09	16-Nov-09	Complete	Claims Management
Joint E.ON Audit Municipal/Industrial Customer Sales	31-Mar-09	30-Jun-09	Complete	Municipal/Industrial Customer Sales
Joint E.ON Audit Project Risk Identification/Assessment	31-Aug-09	16-Nov-09	Complete	Project Risk Identification/Assessment
Lightriver Technologies Inc. Contract	02-Sep-08	09-Dec-08	Complete	Lightriver Technologies Inc. Contract
Long Term Disability Insurance			Not Started	Long Term Disability Insurance
Lost and Unaccounted for Gas	07-Feb-10		In Process	Lost and Unaccounted for Gas
Manager Discretionary Funds and Petty Cash (Cash Handling)	13-Jan-10		In Process	Manager Discretionary Funds and Petty Cash (Cash Handling)
Mercer Contract Audit	28-Feb-07	10-Jul-07	Complete	Mercer Contract Audit
Meter Reading Contracts Review	09-Sep-09	04-Jan-10	Complete	Meter Reading Contracts Review
Motorola Radio System Upgrade Contract (Motorola)	17-Jul-08	05-Nov-08	Complete	Motorola Radio System Upgrade Contract (Motorola)
MRO Contract (Brownstown) (Maintenance, Repair and Overhaul)			Not Started	MRO Contract (Brownstown) (Maintenance, Repair and Overhaul)
Natural Gas Procurement Contracts			Not Started	Natural Gas Procurement Contracts
Near Misses	19-Oct-09	18-Jan-10	Complete	Near Misses
NERC Reliability Standards	06-Jul-09	26-Jan-10	Complete	NERC Reliability Standards
NERC Reliability Standards (Including Cyber Security)	05-Jan-10		In Process	NERC Reliability Standards (Including Cyber Security)
NERC/FERC Reliability Standards - 2008	12-Aug-08	14-Jan-09	Complete	NERC/FERC Reliability Standards - 2008
Officer Expense Reimbursements			Not Started	Officer Expense Reimbursements
OMU Maintenance Invoice Review	05-Oct-09	22-Jan-10	Complete	OMU Maintenance Invoice Review
On-line Bill Payment - Transactis Contract	21-Apr-08	17-Sep-08	Complete	On-line Bill Payment - Transactis Contract
Oracle 11i	27-Oct-08	29-Jan-09	Complete	Application Upgrade Post Implementation Review
Payroll/PeopleSoft	15-Jan-09	17-Sep-09	Complete	Payroll/PeopleSoft Application Review

Audit Name	Start Date	Report Date	Status	Audit Subject
PCI-DSS/Bill Matrix Review	17-Mar-08	22-May-08	Complete	PCI-DSS/Bill Matrix Review
Pension Manager Program Review	04-Feb-08	16-Jul-08	Complete	Pension Manager Program Review
Pension Plans	05-Feb-07	02-May-07	Complete	Pension Plans Compliance Review
Peoplesoft	24-Mar-08	10-Nov-08	Complete	Application Post Implementation Review
Petty Cash Handling	01-Feb-07	01-Nov-07	Complete	Petty Cash Handling
PowerPlan Post Implementation Review	29-Oct-08	29-Jan-09	Complete	Application Post Implementation Review
Procurement Cards	27-Feb-09	29-Jun-09	Complete	Procurement Cards
Procurement Cards			Not Started	Procurement Cards
Procurement Cards - 2007	05-Oct-07	15-Jan-08	Complete	Procurement Cards Review
PSM/RMP Audit - Mill Creek	30-Mar-09	17-Jul-09	Complete	Process Safety Management / Risk Management Planning Programs
PSM/RMP Audit - Trimble County	06-Feb-08	14-Oct-08	Complete	Process Safety Management / Risk Management Planning Programs
Rate Mechanism Process Review Follow-Up	07-Feb-07	27-Mar-07	Complete	Rate Mechanism Process Review Follow-Up
Records and Retention - General			Not Started	Records and Retention - General
Remittance Processing Contract	23-Oct-08	07-Jan-09	Complete	Remittance Processing Contract
Retirement Plan Process	06-Oct-09	04-Feb-10	Complete	Retirement Plan Process
Retirement Plan Process - Transaction Testing			Not Started	Retirement Plan Process - Transaction Testing
Revenue Cycle Audit	30-Sep-09		In Process	Revenue Cycle Audit
Sales of Scrap and Miscellaneous Materials	20-Feb-09	01-Jul-09	Complete	Sales of Scrap and Miscellaneous Materials
SAP (CCS Post Implementation)	17-May-09	17-Sep-09	Complete	Post Implementation Review
SAP-CCS Data Conversion/Interface/Product Testing Review			Complete	Data Conversion/Interface/Product Testing Review
Scrap Metal Process	20-Mar-08	19-Jun-08	Complete	Scrap Metal Process
Southwest Power Pool Contract	16-Feb-09	07-May-09	Complete	Southwest Power Pool Contract
TC II Labor Rates	03-Mar-09	22-Apr-09	Complete	TC II Labor Rates
TC II Labor Rates 2009	14-Sep-09	13-Nov-09	Complete	TC II Labor Rates 2009
Tennessee Valley Authority (TVA) Contract	09-Mar-09	30-Jun-09	Complete	Tennessee Valley Authority Contract

Audit_Name	Start_Date	Report_Date	Status	Audit_Subject
Timekeeping Audit	04-Feb-08	18-Jul-08	Complete	Timekeeping Audit
Transmission Control Center/Data Center Contract	02-Apr-07	23-Aug-07	Complete	Transmission Control Center/Data Center Contract
Trimble II	30-Jan-07	11-May-07	Complete	Trimble County II Contract
Trimble II Contract Audit	12-Feb-08	27-Jun-08	Complete	Trimble II Contract Audit
Trimble II Contract Audit	10-Feb-09	27-May-09	Complete	Trimble II Contract Audit
Trimble II Contract Audit	10-Feb-10		In Process	Trimble II Contract Audit
Vehicle Accident Process	08-Jul-09	05-Jan-10	Complete	Vehicle Accident Process
Vehicle Fueling (Fleet One)	15-Feb-10		In Process	Vehicle Fueling (Fleet One)
Vehicle Leasing Program			Not Started	Vehicle Leasing Program
Waterside Relocation Contract Q1 (Sargent and Lundy)	03-Jan-08	01-Feb-08	Complete	Waterside Relocation Contract Q1 (Sargent and Lundy)
Waterside Relocation Contract Q2 (Sargent and Lundy)	31-Mar-08	23-May-08	Complete	Waterside Relocation Contract Q2 (Sargent and Lundy)
Waterside Relocation Contract Q3 (Sargent and Lundy)	30-Jun-08	22-Sep-08	Complete	Waterside Relocation Contract Q3 (Sargent and Lundy)
Waterside Relocation Contract Q4 (Sargent and Lundy)	06-Oct-08	28-Oct-08	Complete	Waterside Relocation Contract Q4 (Sargent and Lundy)
Waterside Relocation Project	07-Sep-07	04-Dec-07	Complete	Waterside Relocation Project Contract Review
Waterside Relocation Project (Graycor Contract Closeout)	08-Jan-09	09-Apr-09	Complete	Waterside Relocation Project (Graycor Contract Closeout)
Waterside Relocation Project (Sargent and Lundy)	28-Sep-09	09-Nov-09	Complete	Waterside Relocation Project (Sargent and Lundy)
Xerox Corp. Contract	10-Feb-07	23-Jul-07	Complete	Xerox Corp. Contract



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 29**

**Responding Witness: Lonnie E. Bellar**

Q-29. Provide a copy of the Company's most recent management and operations audit.

A-29. A focused management audit evaluating the operational and managerial aspects of the fuel procurement functions of KU and LG&E was the most recent management audit. A copy of the final report can be obtained at the internet address listed below.

[http://psc.ky.gov/agencies/psc/hot\\_list/m\\_audit/ku\\_lge/kulge\\_foc\\_mgmt\\_021704.pdf](http://psc.ky.gov/agencies/psc/hot_list/m_audit/ku_lge/kulge_foc_mgmt_021704.pdf)



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 30**

**Responding Witness: Lonnie E. Bellar/Counsel**

- Q-30. List each proposed pro forma entry which was considered in this filing but not made and state the reason(s) why the entry was not made.
- A-30. All decisions regarding which adjustments to include in the application in this proceeding were made in consultation with legal counsel. Any response to this question necessarily requires the Company to reveal the contents of communications with counsel and the mental impressions of counsel, which information is protected from disclosure by the attorney-client privilege and the work product doctrine.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 31**

**Responding Witness: Shannon L. Charnas**

Q-31. Please provide an explanation of all items included in the following accounts (by subaccount if any) and provide the appropriate jurisdictional amounts for the year ended 2006, 2007, 2008 and 2009:

- a. Other Accounts Receivable,
- b. Accrued Utility Revenues,
- c. Miscellaneous Deferred Debits,
- d. Miscellaneous current and accrued liabilities, and
- e. Other Deferred Credits.

A-31. a.-e. See attached for the Kentucky jurisdictional balance sheet amounts.

**Louisville Gas and Electric Company**  
Case No. 2009-00549

**Explanation of Specified Balance Sheet Accounts**

Account Description	12/31/2009	12/31/2008	12/31/2007	12/31/2006	Explanation of Amounts Included in Accounts
<b>Accrued Utility Revenues (b)</b>					
142008 WHOLESALE SALES ACCOUNTS RECEIVABLE-UNBILLED	\$ 1,399,879.72	\$ 10,491,353.74	\$ 7,809,239.11	\$ 4,727,884.78	Unbilled revenue for wholesale sales account. Amount is moved to billed revenue account when invoiced, generally the following month.
173001 ACCRUED UTIL REVENUE	63,676,000.00	73,103,000.00	64,669,000.00	52,720,000.00	Revenue accrued for energy delivered but not yet billed.
<b>Total Accrued Utility Revenues</b>	<b>65,075,879.72</b>	<b>83,594,353.74</b>	<b>72,478,239.11</b>	<b>57,447,884.78</b>	
<b>Other Accounts Receivable (a)</b>					
142002 A/R - UNPOSTED CASH	(20,518.43)	-	-	-	Received from customers but not yet applied to their accounts.
143006 ACCTS REC - BILLED PROJECTS	-	-	17,800,406.65	2,690,370.59	Used to track customer jobs, joint trenching, cell site attachments, work on customer owned equipment, work for KY Dept of Transportation, 3rd party construction contracts.
143007 ACCTS REC - NON PROJECT UTIL ACCT USE ONLY	104,233.44	149,328.45	156,454.30	4,363,240.76	Used to account for miscellaneous jobs and jobs not related to a specific project. It also includes insurance settlements.
143009 EMPLOYEE PAYROLL ADVANCES	-	6,518.57	6,518.57	7,284.07	Payroll advances made to employees.
143012 ACCTS REC - MISCELLANEOUS	282,954.90	503,181.69	370,256.29	-	Accrual for receipt of MISO Exit refund for Schedule 10, Schedule 17, E.ON's 5.88% share of Commonwealth Edison's exit fee deferred revenue and refund of TVA overpayment.
143022 ACCTS REC - BEYOND THE METER	3,121.67	63,306.91	70,946.62	10,871.21	Used to track billing/invoicing of work on customer owned equipment.
143023 ACCTS REC - SLR AND ML	-	110.00	460.00	5,705.00	Revenue accrued for energy delivered but not yet billed (e.g., meter loop repair, service line repair, etc).
143024 A/R MUTUAL AID	78,024.40	50,052.76	85,754.16	-	Charges to be billed to other utility/power companies for assistance given to them during storm outages.
143030 EMPLOYEE PAYROLL ADVANCES	5,707.66	-	-	-	See Account 143009 for explanation.
143041 COBRA/LTD BENEFITS - RECEIVABLE	67,520.37	-	-	-	Used to record the long-term disability and COBRA benefits billed.
<b>Total Other Accounts Receivable</b>	<b>521,044.01</b>	<b>772,498.38</b>	<b>18,490,796.59</b>	<b>7,077,471.63</b>	
<b>Miscellaneous Deferred Debits (c)</b>					
183301 PRELIM SURV/INV-ELEC	780,738.58	521,435.98	384,462.82	69,034.33	Preliminary studies associated with the initial phase of site development work for the next base unit and Smart Meter Smart Grid.
183302 PRELIMINARY SURV/INV ELEC - LT	79,464.47	-	-	-	Preliminary studies for a fleet wide mercury (Hg) mitigation program.

**Louisville Gas and Electric Company**  
**Case No. 2009-00549**  
**Explanation of Specified Balance Sheet Accounts**

Account Description	12/31/2009	12/31/2008	12/31/2007	12/31/2006	Explanation of Amounts Included in Accounts
184301 GASOLINE-TRANSP	3,945,046.60	3,147,309.74	1,915,590.59	930,596.14	Overhead transportation costs which are allocated through the TRMS process. The charges are allocated to projects in account 184320 Transportation Clearing account. The net balance of 184301-184320 equals one month of Transportation expense of which is allocated the following month. The transportation allocation is on a one month lag due to the timing of reporting.
184304 VEHICLE REPR-TRANSP	6,744,826.23	4,795,152.53	2,844,597.50	1,338,767.63	See Account 184301 for explanation.
184306 GARAGE OP EXP-TRANSP	-	-	91,124.92	91,124.92	See Account 184301 for explanation.
184307 ADMIN/OTH EXP-TRANSP	976,796.74	758,321.69	554,990.82	351,554.21	See Account 184301 for explanation.
184308 VALUE-ADD SVCSTR	353,800.97	286,200.25	227,594.03	193,162.57	See Account 184301 for explanation.
184309 DIESEL FUEL-TRANSP	2,357,879.98	1,888,453.39	1,081,008.09	540,001.37	See Account 184301 for explanation.
184310 TELECOM VEHICLE RADIO/COMPUTER CHANGE-OUT OVERHEADS	-	-	6,103.89	6,103.89	See Account 184301 for explanation.
184312 RENT/STORAGE-TRANSP	10,800,683.38	7,725,123.07	4,789,771.60	2,430,750.21	See Account 184301 for explanation.
184313 TELECOM VEHICLE RADIO / COMPUTER	94,397.29	81,267.50	52,207.47	25,892.55	See Account 184301 for explanation.
184314 LICENSE/TAX-TRANSP	667,688.34	432,966.71	220,328.96	88,697.46	See Account 184301 for explanation.
184315 DEPRECIATION-TRANSP	1,362,376.19	1,157,338.45	841,408.26	471,541.17	See Account 184301 for explanation.
184317 VEHICLE PART /RURAL VENDOR	215.79	-	64,196.86	64,196.86	See Account 184301 for explanation.
184318 TRANSPORTATION CLEARING ACCOUNT	-	-	-	-	See Account 184301 for explanation.
ADJUSTMENT	-	-	-	-	
184319 FUEL ADMINISTRATION VEHICLES	4,632.31	432.20	3,953.19	2,981.43	See Account 184301 for explanation.
184320 TRANSPORTATION EXPENSE ALLOCATION - CLEARING	(26,701,058.76)	(19,702,376.43)	(12,100,002.90)	(6,068,448.34)	Includes the credit from the TRMS allocation of accounts 184301-184319. See account 184301 for additional explanation.
184600 ENGINEERING OVERHEADS - GENERATION	(160,456.23)	(467,681.18)	244,534.71	558,666.14	Engineering overhead charges which cannot be directly charged to a project. This account is allocated to all capital projects through the burden process.
184602 ENGINEERING OVERHEADS - DISTRIBUTION	(22,955,675.88)	(18,548,677.15)	(13,525,089.48)	(6,165,875.04)	See account 184600 for explanation. The credit from the burden process is booked in this account.
184603 ENGINEERING OVERHEADS - RETAIL GAS	22,749,807.74	17,740,500.16	12,235,281.09	6,052,715.63	See account 184600 for explanation.
184605 ENGINEERING OVERHEADS - TRANSMISSION	2,323,410.00	2,646,032.99	929,625.68	(97,890.52)	See account 184600 for explanation.
184612 ENGINEERING OVERHEADS - DISTRIBUTION	168,867.26	144,049.76	86,908.19	21,609.67	See account 184600 for explanation.
184650 CUSTOMER ADVANCES - CLEARING	(61,131.76)	(66,463.39)	(65,025.54)	(79,398.11)	Clearing account to hold credits from customer advances. When customers are billed the credit is made to this account. When the money is received for deposit, it is transferred to 252011.
184701 EMPLOYEE ADVANCES - CLEARING	11.55	-	-	-	Employee advances that have not yet been settled or reimbursed to the Company.
186001 MISC DEFERRED DEBITS	57,239.19	119,407.29	192,855.43	-	Reclassification of retail accounts receivable balances with deferred payment agreements longer than one year (i.e., long-term AVR).

Louisville Gas and Electric Company  
Case No. 2009-00549

Explanation of Specified Balance Sheet Accounts

Account Description	12/31/2009	12/31/2008	12/31/2007	12/31/2006	Explanation of Amounts Included in Accounts
186003 MISC DEF DEBIT-GSCA	-	24,101,254.56	15,945,233.85	14,073,274.63	Amounts recoverable from customers through the Gas Supply Clause.
186004 FINANCING EXPENSE	103,013.14	140,060.00	-	176,903.68	Financing expenses for which the actual financing/transaction has yet to occur (i.e. legal fees for a loan that has not yet closed).
186008 SITE ASSESS-7THANDORM	-	-	60,979.44	142,285.20	Includes the amortization of Manufactured Gas Plant clean-up cost.
186021 LGE RATE CASE - ELECTRIC	58,491.77	689,293.05	-	143,437.58	Expenses incurred for in-progress rate proceedings. Upon Commission approval these costs are reclassified to a regulatory asset account (FERC 182).
186022 LGE RATE CASE - GAS	28,766.95	230,095.37	-	78,842.91	See Account 186021 for explanation.
186024 MERGER SURCREDIT SETTLEMENT	-	317,000.00	773,072.91	2,073,218.39	The regulatory asset established for the Merger Surcredit over-refunded balance.
186026 FUEL ADJUSTMENT CLAUSE	-	7,427,000.00	9,474,000.00	3,867,000.00	The regulatory asset established for the FAC under-recovered balance.
186027 ENVIRONMENTAL COST RECOVERY	-	3,804,810.00	3,579,002.00	9,302,518.00	The regulatory asset established for the ECR under-recovered balance.
186028 GAS PBR	-	3,460,035.85	4,261,375.75	6,489,085.28	See Account 186003 for explanation.
186036 LAND OPTIONS	4,137.67	3,834.01	-	-	Option on purchase of land as a possible site for next base unit.
186049 PRELIMINARY CELL SITE COSTS	60,297.24	290,344.07	34,437.07	-	Preparation work for customers to attach to our equipment.
186200 RCANDEEP LGE ADM-LAB	-	-	-	312,192.91	The regulatory asset established for the DSM under-recovered balance.
186201 RCANDEEP LGE ADM-NOLAB	-	-	-	363,415.72	See Account 186200 for explanation.
186225 RCANDEEP WEATHERIZ.	-	-	-	5,233,400.91	See Account 186200 for explanation.
186235 RCANDEEP OTHER	-	-	-	2,292,555.25	See Account 186200 for explanation.
186251 RES DIR LOAD CONTROL	-	-	-	12,590,433.40	See Account 186200 for explanation.
186260 RES ENERGY AUD	-	-	-	1,595,398.20	See Account 186200 for explanation.
186340 SM COMM CONS PROGRAM	-	-	-	3,028,287.34	See Account 186200 for explanation.
186380 DSM PROGRAM	-	-	-	(25,415,683.73)	See Account 186200 for explanation.
<b>Total Miscellaneous Deferred Debits</b>	<b>3,844,266.75</b>	<b>43,122,520.47</b>	<b>35,204,527.20</b>	<b>37,172,349.84</b>	
<b>Miscellaneous Current and Accrued Liabilities (d)</b>					
241007 TAX COLL PAY-FICA	(2.72)	-	-	-	Employee FICA tax withheld for relocation which is paid when due.
241018 STATE WITHHOLDING TAX PAYABLE	(42,650.46)	-	-	-	Indiana state tax withholdings which are paid when due.
241036 LOCAL WITHHOLDING TAX PAYABLE	(134,617.62)	-	-	-	Local taxes withheld which are paid to the appropriate locality when due.
241037 T/C PAY-PERS INC-FED	(46.96)	-	-	-	Employee federal taxes withheld for relocation which are paid when due.
241038 T/C PAY-ST SALES/USE	(906,980.31)	-	-	-	Sales tax collected from customers that will be remitted to Kentucky.

Louisville Gas and Electric Company  
Case No. 2009-00549

Explanation of Specified Balance Sheet Accounts

Account	Description	12/31/2009	12/31/2008	12/31/2007	12/31/2006	Explanation of Amounts Included in Accounts
241039	T/C PAY-BARDSTOWN	(212,994.76)	-	-	-	School tax collected from customers that will be remitted to Kentucky.
241049	FRANCHISE FEE PAYABLE-CHARGE UNCOLLECTED	284.83 (24.67)	-	-	-	Franchise fees charged-off as uncollectible from customers.
241056	FRANCHISE FEE COLLECTED ON BAD DEBTS	-	-	-	-	Recoveries of franchise fees previously charged-off as uncollectible from customers.
242001	MISC LIABILITY	(5,075,993.87)	(3,131,269.99)	(3,175,300.19)	(2,435,815.59)	Retail customer accounts with net credit accounts receivable balances. (budget billing)
242002	MISC LIAB-VESTED VAC	(5,259,885.06)	(4,934,171.81)	(4,682,762.12)	(4,386,795.03)	Vacation payable.
242005	UNEARNED REVENUE - CURRENT	(344,505.33)	(148,912.50)	(147,108.50)	-	Advance payment of transmission fee from EKPC.
242015	FRANCHISE FEE PAYABLE-FRANCHISE	(21,222.78)	-	-	-	Net franchise fee balance.
242017	HOME ENERGY ASSISTANCE	71,388.72	(288,649.98)	(196,228.29)	(217,956.38)	Net activity for Home Energy Assistance (HEA) adjustment clause.
242018	GREEN POWER REC LIABILITY	(15,893.34)	(20,942.95)	(3,627.12)	-	Net activity for the portion of the Green Energy rider used to purchase REC's.
242019	GREEN POWER MKT LIABILITY	(5,973.28)	(1,397.03)	(300.18)	-	Net activity for the portion of the Green Energy rider used to market the Green Energy program.
242021	FASB 106-POST RET BEN - CURRENT	(3,411,766.00)	(3,411,968.00)	(3,061,339.00)	-	Used to record the current portion of post-retirement expenses payable.
242028	SERVICE DEPOSIT-REFUND PAYABLE	(1,363,950.64)	-	-	-	Activity for customer deposits.
242030	WINTERCARE ENERGY FUND	(10,920.39)	(10,901.85)	(12,349.67)	(14,839.69)	Net activity for the Company's Winter Help program.
242031	NO-NOTICE GAS PAYABLE	(5,936,851.36)	-	-	-	FERC gas balances payable by the Company within one year, which are not provided for in other accounts.
242034	MCI UNEARNED REVENUE	(36,796.20)	(3,804.00)	-	-	The current portion of the prepaid transmission fee (fiber optic) from MCI.
242038	COBRA/LTD BENEFITS - PAYABLE	(51,970.12)	-	-	-	Used to record the long-term disability and COBRA benefits billed.
242101	RETIREMENT INCOME LIABILITY	(247,973.05)	(175,724.79)	(78,652.42)	(20,000.00)	Used to record the retirement income account payable.
244001	DERIVATIVE LIABILITY - NONHEDGING-CURRENT	(1,509,412.51)	(43,077.54)	(152,956.06)	(119,894.91)	The current portion of unsettled financial swap loss.
	<b>Total Miscellaneous Current and Accrued Liabilities</b>	<b>(24,518,757.88)</b>	<b>(12,170,820.44)</b>	<b>(11,510,623.55)</b>	<b>(7,195,301.60)</b>	
	<b>Miscellaneous Deferred Credits (e)</b>					
253001	OTH DEFER CR-PGA	-	-	-	(134,857.08)	Amounts refundable to customers through the Gas Supply Clause.
253002	OTH DEFER CR-GSCA	-	(29,293,549.16)	(9,365,963.56)	(30,468,111.15)	See account 253001 for explanation.
253004	OTH DEFERRED CR-OTHR	(5,540,872.76)	(8,398,822.70)	(5,367,826.60)	(2,252,225.72)	Advance billings and receipts and other deferred credit items, not provided for elsewhere.
253008	DSM COST REC-OV BILL	-	(5,310,770.16)	(4,261,413.06)	(3,028,287.34)	The regulatory liability established for the DSM over-recovered balance.
253025	DEFERRED COMPENSATION	(452,528.29)	(373,874.43)	(374,114.19)	-	Used to record the non-qualified deferred compensation program payable.

Louisville Gas and Electric Company

Case No. 2009-00549

Explanation of Specified Balance Sheet Accounts

Account Description	12/31/2009	12/31/2008	12/31/2007	12/31/2006	Explanation of Amounts Included in Accounts
253033 UNCERTAIN TAX POSITION - STATE	(250,000.00)	(275,000.00)	-	-	Deductions claimed for tax purposes but not for book because it is not "more likely than not" that it will be ultimately deducted.
253034 MCI AMORTIZATION	(668,464.30)	-	-	-	Prepaid Transmission Fee to MCI.
253036 PENILE CITY TEXAS GAS CONSTR ADVANCE	(1,250,000.00)	-	-	-	Construction advance from Texas Gas for Penile City Gate Station Upgrade.
253081 LT DERIVATIVE LIAB FAS 133 JPM	-	-	(15,995,270.00)	(13,940,053.00)	Used for the long term derivative liability on the interest rate swaps.
253082 LT DERIVATIVE LIAB FAS 133 MS1	-	-	(1,348,442.00)	(345,123.00)	See Account 253081 for explanation.
253083 LT DERIVATIVE LIAB FAS 133 MS2	-	-	(1,291,649.00)	(289,531.00)	See Account 253081 for explanation.
253084 LT DERIVATIVE LIAB FAS 133 BOA	-	-	(1,550,254.00)	(521,807.00)	See Account 253081 for explanation.
253085 LT DERIVATIVE LIAB FAS 133 WAC	-	-	(1,307,321.00)	(298,040.00)	See Account 253081 for explanation.
<b>Total Miscellaneous Deferred Credits</b>	<b>\$ (8,161,865.35)</b>	<b>\$ (43,652,016.45)</b>	<b>\$ (40,862,253.41)</b>	<b>\$ (51,278,035.29)</b>	



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 32**

**Responding Witness: Counsel/Shannon L. Charnas**

- Q-32. Please provide a comparison by month, or if not available, by quarter, of budgeted versus actual retirements for each month of 2006, 2007, 2008, 2009 and 2010 to date. Please explain any significant variations.
- A-32. Consistent with its historical practice, the Company does not disclose information relating to budgets. Such projections are only estimates; there is no guarantee that such projections will be realized; and the estimates are based on a number of assumptions that may change over time. The Company has used an historic test year in this proceeding; not a forecasted test year. The Commission determined in its September 6, 1990 Ruling and September 21, 1990 Order in Case No. 90-158 that such information is not discoverable in historical test year rate cases. Without waiver of this objection, the Company provides the information on actual retirements in the attachment.

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
Actual Retirements

<u>Year</u>	<u>Month</u>	<u>Actual</u>
2010	January	\$ 603,253
2009	January	\$ 32,170
	February	8,472,674
	March	2,397,105
	April	694,461
	May	2,610,077
	June	7,166,006
	July	10,593,915
	August	1,550,799
	September	3,227,167
	October	3,097,523
	November	1,953,406
	December	109,239,532
		<u>\$ 151,034,835</u>
2008	January	\$ 1,058,676
	February	18,577
	March	259,896
	April	26,384
	May	22,278,347
	June	3,001
	July	119,584
	August	301,625
	September	915,318
	October	193,895
	November	1,395,344
	December	26,980,202
		<u>\$ 53,550,849</u>
2007	January	\$ 908,149
	February	233,681
	March	785,683
	April	1,963,321
	May	3,777,292
	June	2,157,022
	July	482,406
	August	627,666
	September	204,022
	October	791,953
	November	4,618,620
	December	9,536,628
		<u>\$ 26,086,443</u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
Actual Retirements

<u>Year</u>	<u>Month</u>	<u>Actual</u>
2006	January	\$ 12,301,943
	February	7,390,620
	March	5,333,259
	April	2,902,307
	May	3,530,075
	June	6,262,687
	July	686,659
	August	813,047
	September	6,390,462
	October	3,566,341
	November	4,175,889
	December	<u>26,217,507</u>
		\$ 79,570,795



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 33**

**Responding Witness: Robert M. Conroy/Shannon L. Charnas**

Q-33. Customer Advances.

- a. What is the ratemaking treatment for customer advances proposed by the Company in its filing? Where is such proposal found in the filing?
- b. Provide the monthly level of customer advances for the period December 2007 thru December 2009.
- c. Provide the monthly interest expense paid by the Company on customer advances for the same period.

A-33. a. Consistent with the Commission's Order in Case Nos. 98-474 and 2003-00434 (KU) and Case Nos. 98-426 and 2003-00433 (LG&E) customer advances are treated as a deduction from rate base. See Rives Exhibit 3 in the filing.

- b. See attachment.
- c. The Company does not pay interest expense on customer advances.

**Attachment to Response to LGE AG-1 Question No. 33(b)**

**Page 1 of 1**

**Charnas**

Louisville Gas and Electric Company		
Case No. 2009-00549		
Summary of Total Company Customer Advances		
Line No.	Month	Balance
1.	December 2007	\$ 9,612,516
2.	January 2008	14,867,336
3.	February 2008	14,848,047
4.	March 2008	10,730,004
5.	April 2008	20,132,319
6.	May 2008	19,517,736
7.	June 2008	19,495,158
8.	July 2008	18,415,725
9.	August 2008	16,691,757
10.	September 2008	14,075,698
11.	October 2008	13,699,203
12.	November 2008	11,554,956
13.	December 2008	10,907,431
14.	January 2009	10,440,251
15.	February 2009	10,215,115
16.	March 2009	10,103,234
17.	April 2009	10,006,105
18.	May 2009	9,976,819
19.	June 2009	9,925,766
20.	July 2009	9,627,010
21.	August 2009	9,780,063
22.	September 2009	9,353,905
23.	October 2009	9,333,918
24.	November 2009	9,345,812
25.	December 2009	9,555,185



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 34**

**Responding Witness: Robert M. Conroy/Shannon L. Charnas**

Q-34. Customer Deposits.

- a. What is the ratemaking treatment for customer deposits proposed by the Company? Where is such proposal found in the filing?
- b. Provide the monthly level of customer deposits for the period December 2007 thru December 2009.
- c. Provide the monthly interest expense paid by the Company on customer deposits for the same period.

A-34. a. Consistent with the Commission's Order in Case No. 98-474 (KU) and Case No. 98-426 (LG&E) interest expenses on deposits are not included as a component of revenue requirement and customer deposits are not deducted from rate base or capitalization.

- b. See attachment. Please note that Interest Paid During the Year, as shown on the original attachment to the response to PSC-1 Question No. 16(n), inadvertently included interest accrued during the year rather than interest paid during the year. The corrected attachment to PSC-1 Question No. 16(n) is attached to this response.
- c. See attachment.

Attachment to Response to LGE AG-1 Question No. 34(b)

Page 1 of 1

Charnas

Louisville Gas and Electric Company		
Case No. 2009-00549		
Summary of Total Company Retail Customer Deposits		
Line No.	Month	Balance
1.	December 2007	\$ 19,373,313
2.	January 2008	19,505,748
3.	February 2008	19,647,758
4.	March 2008	19,911,317
5.	April 2008	20,064,241
6.	May 2008	20,289,083
7.	June 2008	20,420,923
8.	July 2008	20,961,191
9.	August 2008	21,095,053
10.	September 2008	21,043,465
11.	October 2008	21,384,959
12.	November 2008	21,487,247
13.	December 2008	21,494,189
14.	January 2009	21,469,775
15.	February 2009	21,673,824
16.	March 2009	21,733,776
17.	April 2009	21,538,923
18.	May 2009	21,985,783
19.	June 2009	22,128,267
20.	July 2009	22,243,266
21.	August 2009	22,453,364
22.	September 2009	22,609,269
23.	October 2009	22,835,392
24.	November 2009	23,125,599
25.	December 2009	22,409,554

Louisville Gas and Electric Company				
Case No. 2009-00549				
Summary of Total Company Customer Deposits -				
Test Year ending October 31, 2009				
Line No.	Month (a)	Receipts (b)	Refunds (c)	Balance (d)
1.	Balance Beginning of Test Year			\$21,384,958.53
2.	November 2008	\$793,782.00	\$691,494.00	\$21,487,246.53
3.	December 2008	842,300.00	835,357.61	21,494,188.92
4.	January 2009	636,510.60	660,925.00	21,469,774.52
5.	February 2009	671,855.51	467,805.92	21,673,824.11
6.	March 2009	716,526.25	656,574.00	21,733,776.36
7.	April 2009	418,404.51	604,519.87	21,547,661.00
8.	May 2009	1,074,903.73	636,781.41	21,985,783.32
9.	June 2009	876,499.50	734,016.29	22,128,266.53
10.	July 2009	918,500.47	803,500.91	22,243,266.09
11.	August 2009	946,275.10	736,177.23	22,453,363.96
12.	September 2009	868,310.85	712,405.40	22,609,269.41
13.	October 2009	932,510.92	706,388.75	22,835,391.58
14.	Total (Line 1 through Line 13)	\$9,696,379.44	\$8,245,946.39	\$285,046,770.86
15.	Average Balance (Line 14/Line 13)			\$21,926,674.68
16.	Amount of deposits received during test year	\$9,696,379.44		
17.	Amount of deposits refunded during test year		\$8,245,946.39	
18.	Number of deposits on hand end of test year			162,606
19.	Average amount of deposit (Line 15, Col. (d) / Line 18)			\$134.85
20.	Interest paid during the year			\$1,466,913.31

Note: The above information excludes a deposit from a wholesale customer.

Louisville Gas and Electric Company		
Case No. 2009-00549		
Summary of Total Company Interest Paid on Retail Customer Deposits		
Line No.	Month	Balance
1.	December 2007	\$ 67,934
2.	January 2008	72,153
3.	February 2008	69,252
4.	March 2008	75,056
5.	April 2008	64,302
6.	May 2008	92,956
7.	June 2008	73,034
8.	July 2008	85,690
9.	August 2008	84,427
10.	September 2008	67,592
11.	October 2008	79,026
12.	November 2008	76,114
13.	December 2008	110,448
14.	January 2009	63,597
15.	February 2009	939,842
16.	March 2009	3,304
17.	April 2009	45,858
18.	May 2009	39,618
19.	June 2009	59,364
20.	July 2009	49,816
21.	August 2009	40,917
22.	September 2009	19,564
23.	October 2009	18,471
24.	November 2009	86,656
25.	December 2009	19,820



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 35**

**Responding Witness: Robert M. Conroy/Butch Cockerill**

Q-35. Customer Deposits.

- a. What is the contractual interest rate on customer deposits?
- b. Identify the tariff or statute that establishes the interest rate.
- c. Does the Company accrue interest on inactive customer deposits?
- d. How often is interest on customer deposits paid?
- e. Is interest on customer deposits paid by check, in the form of a bill credit, or credited as an addition to the customer deposit balance?
- f. What is the Company's policy on customer deposits for collection, refund, and use as an offset against an uncollectible balance?
- g. Provide a copy of the Company's policy(s) relating to customer deposits.

- A-35.
- a. Utilities are required to pay interest at six percent (6%) annually on amounts required to be deposited by customers in order to secure utility service.
  - b. KRS 278.460 establishes the interest rate to be paid on customer deposits.
  - c. The Company has no inactive customer deposits.
  - d. Interest on customer deposits is paid annually.
  - e. Interest on customer deposits is paid in the form of a bill credit.
  - f. See LG&E Tariff Sheet (Electric and Gas) 102 – 102.1.
  - g. See response to (f.) above.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 36**

**Responding Witness: Shannon L. Charnas**

- Q-36. For the test period and the preceding two 12-month periods, has the Company sold any property which had formerly been included in Plant Held for Future Use or devoted to utility service? If so, for each sale, describe the property sold; state whether, when and in what manner it had been included in rate base; show the details of how the gain or loss was calculated; indicate when the sale occurred; explain how and whether the Company is amortizing such gain or loss; and show how such amortization was computed.
- A-36. See attached. All property listed has been included in net original cost rate base from the time of purchase through the time of sale. LG&E is not amortizing any gains or losses associated with these property sales.

**Louisville Gas and Electric Company**  
**Property Sold 2007, 2008 and Test Year 2009**

<u>Description</u>	<u>Calculation of Gain or Loss</u>		
	<u>Net Book Value</u>	<u>Net Cash</u>	<u>Gain/(Loss) Amounts</u>
<b>Year of 2007:</b>			
Vehicles	\$ 98	\$ 128,745	\$ 128,648
Story Sub	7,527	9,431	1,904
Standiford Sub	66,349	7,765	(58,584)
Park Blvd	222,809	302,132	79,323
Vehicles	24,469	67,330	42,861
Vehicles	-	(5,829)	(5,829)
Frankfort & Stiltz	2,030	-	(2,030)
Shippingport Island	7	7	-
Cane Run-Ohio River Levee	864	72,697	71,834
Trailers	45,493	23,572	(21,922)
7th & Ormsby	19,559	13,559	(6,000)
		<u>\$ 230,204</u>	
<b>Year of 2008:</b>			
TC Hyperbolic Cooling Tower	\$ 10,137,562	\$ 10,137,562	-
Waterside Land	368,220	9,125,685	8,757,465
		<u>\$ 8,757,465</u>	
<b>Test Year 2009:</b>			
Trailers	\$ 34	\$ (4,036)	\$ (4,070)
Vehicles	-	24,481	24,481
East Service Center	6,628	64,419	57,791
Transmission Land Sale	286	5,400	5,114
Waterside/Galt House Land Sale	47,776	2,470,921	2,423,145
		<u>\$ 2,506,461</u>	



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 37**

**Responding Witness: Shannon L. Charnas**

Q-37. The following questions are related to the Company's policies regarding accounting for CWIP, plant in service and depreciation:

- a. For each item of CWIP which the Company has transferred into utility plant in service for purposes of this filing, has a full 12 months of depreciation expense been included in the cost of service?
- b. For each item of CWIP which the company has transferred into utility plant in service for the purposes of this filing, has an amount representing a full 12 months of depreciation expense been added to the total accumulated depreciation by which rate base is reduced?
- c. Provide the same information as requested in subsection b. above for the deferred taxes related to the depreciation timing differences.

A-37. a. Yes.

b. Yes, See Rives Exhibit 4, Pro Forma Rate Base, Line 3, Columns 3 and 6.

c. No proforma deferred tax adjustment to rate base has been included for CWIP depreciation timing differences.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 38**

**Responding Witness: Lonnie E. Bellar**

- Q-38. For major plant construction projects representing plant additions costing more than \$5 million added during 2006, 2007, 2008, 2009 and 2010 to date please state the following:
- a. Description of project.
  - b. Any economic feasibility studies done in a relationship to the project.
  - c. Any related cost savings achieved as a result of adding the addition.
  - d. Whether the project was for replacement, for new growth, environmental, or other.
  - e. Description of why the project was necessary.
- A-38. a. – e. Please see the attached table and supporting documents provided on the attached CD in folder titled Question No. 38.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 39**

**Responding Witness: Shannon L. Charnas**

- Q-39. Explain in detail the Company's procedure for accruing AFUDC and provide examples of AFUDC accrued during 2006, 2007, 2008, 2009 and 2010 to date. Discuss specifically how the Company computes the AFUDC rate, computes AFUDC monthly, adjusts AFUDC for the impact of the Alternative Minimum Tax and for interest that is capitalized for federal income tax purposes. Show examples of each calculation. Also provide references to PSC Orders which authorize or approve the calculation methods used by the Company.
- A-39. Louisville Gas and Electric Company does not calculate or record AFUDC.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 40**

**Responding Witness: Valerie L. Scott**

- Q-40. List all revenue, expense and rate base amounts by account included in the test period relating to any Company owned or leased airport, airplane and helicopter facilities, if applicable. Also, provide any corporate policies relating to use of those aircraft.
- A-40. The Company does not own or lease an airplane or airport facilities. The Company leases a helicopter primarily for the inspection of transmission lines. There are no revenues or rate base amounts relating to the leased helicopter. See Attachment 1 for expenses by account, and Attachment 2 for the standard operating procedure for the helicopter. A petition for confidential treatment of the redacted portion of Attachment 2 is filed simultaneously herewith.

LG&E Helicopter Expenses

<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
563100	Other Insp - Elec Trans	\$ 49,079.99

*Exhibit 3*

# **LG&E Energy**

**(KENTUCKY UTILITIES)  
(LOUISVILLE GAS & ELECTRIC)**

## **Helicopter Standard Operating Procedures For Line Inspection**

**March 01, 2005**

### **Introduction**

This standard operating procedure is designed to provide safe operating practices for aerial inspection of LG&E Energy Transmission facilities while operating in the wire environment. The definition of the wire environment pertaining to this document is as follows:

1. Flat Ground - 250-300 feet above ground level (AGL).  
Add 100 feet over line crossings.
2. Non-flat Terrain - Anywhere below the ridge tops, you are in the wire environment until you further define and confirm where the wire actually is: Rivers, Canyons, and Valleys.
3. In the vicinity of towers and structures.

The only qualified helicopter operators approved to operate within the LG&E Energy Transmission system shall be one(s) that have been approved by the Company's Procurement Department. They also will be required to meet the approval of the Company's Transmission Right-of-Way Coordinator(s) or their designee following on-site inspection/audit of equipment, aircraft maintenance, facilities, pilot and crew training and experience records.

An unredacted copy is being provided under seal.

**Exhibit 3**

The only qualified employees designated to perform these job functions are Patrolmen/Inspectors who have received specific wire strike avoidance training and who are thoroughly familiar with and willing to use crew resource management practices in helicopter operations.

New Patrolman/Inspectors may receive training by participating in onboard inspection flights with a qualified company patrolman or senior patrolman as designated by the company. This training should be supplemented with formal classroom instruction as soon as practical, such as that sponsored by the Helicopter Association International.

**Standard Operating Procedure**

**Pre Flight Helicopter Inspection**

Pilot pre-flight helicopter inspection  
Scheduling  
Preflight Contacts  
Patrolman Equipment List  
Additional Passengers  
Patrol Crew Experience

**Crew Preflight**

Routing/Temporary Flight Restrictions  
Fuel Management  
Noise Abatement for Sensitive Areas  
Weather Review  
Avoiding fatigue  
Flight Time Limitations  
Aircraft familiarization  
Survival equipment  
Personal Protective Equipment  
Interrupted Patrol Contingency  
Flight Plan/Follow  
Equipment Storage  
Personal Check List (Fitness for Flight)

**Operations**

Initiate inspection  
Inspection  
Logging data  
Interception/Circling  
Communication  
Avoiding fatigue  
Flight follow  
Extend Flight Plan  
Weather

An unredacted copy is being provided under seal.

**Exhibit 3**

**Post Flight**

Terminate Flight Plan  
 Flight review  
 Personal Equipment  
 Aircraft Security

**Overdue Flight**

Notification Procedures

<b>Pre Inspection Planning</b>		
<b>Task</b>	<b>Responsible Party</b>	<b>Description</b>
Pre flight	Pilot	Pilot will perform proper pre-flight inspection of the helicopter.
Scheduling	Pilot/Patrolman	Best routing to maximize efficiency of aircraft and minimize ferry time.
Preflight Contacts	Pilot/Patrolman	Contact appropriate persons of pending aerial inspection. Contacts may include, but not limited to, Company Security, Company Dispatching, Air Traffic Control, Power Plants, selected manufacturing/industrial facilities and military installations.
Patrolman Equipment List	Pilot/Patrolman	Personal protective equipment, cell phone, radio, camera, binoculars and notebook/patrol sheet, etc.
Additional Passengers	Pilot/Patrolman	Additional passenger(s) may be carried for a valid reason if approved by the pilot and if gross weight at the altitudes and temperatures expected on the patrol route will accommodate the additional load without compromising aircraft performance.
Patrol Crew Experience	Pilot/Patrolman	Verify experience of all crew members operating in the wire environment.

An unredacted copy is being provided under seal.<sup>3</sup>

**Exhibit 3**

<b>Crew Preflight</b>		
<b>Task</b>	<b>Responsible Party</b>	<b>Duties</b>
Routing/Temporary Flight Restrictions	Pilot/Patrolman	Best routing to maximize efficiency of aircraft and minimize ferry time. Review routing with pilot utilizing sectional chart or utility system maps. Pilot is responsible for Temporary Flight Restrictions (TFR) or any briefings from FAA that could impact operations. Notify pilot of any known concerns along intended route of flight. This could include predominate cross winds/downdrafts known to exist from previous flights.
Fuel Management	Pilot/Patrolman	Determine with pilot amount of fuel needed on board to complete task without compromising reserve supply. Verify sufficient fuel quantity.
Noise Abatement for Sensitive Areas	Pilot/Patrolman	Determine areas where noise complaints have been voiced and plan to avoid if possible.
Weather Review	Pilot/Patrolman	Pilot to obtain weather information and review with Patrolman. Flight crew to make necessary decisions affecting route plan and execution of flight.
Avoiding Fatigue	Pilot/Patrolman	Pilot and patrolmen are responsible for recognizing the signs of fatigue in a fellow crewmember and taking the appropriate action when fatigue becomes a factor.
Flight Time Limitations	Pilot/Patrolman	Scheduled patrol shall not exceed five hours per day. This does not include ferry time.
Aircraft familiarization	Pilot/Patrolman	Helicopter briefing by pilot/patrolman will include entering and exiting the helicopter, emergency landing, basic and emergency radio/intercom procedures, location and operation of Emergency Locating Transmitter (ELT).
Survival equipment	Pilot/Patrolman	Check onboard/personal survival equipment including extra water, location of equipment including auxiliary communication equipment.
Personal Protective Equipment	Patrolman	Flight helmet, leather boots and all cotton or wool clothing shall be worn.
Interrupted Patrol Contingency	Pilot/Patrolman	Contact appropriate personnel and resubmit revised flight plans. Reassess fuel and weather conditions.
Flight Plan/Follow	Patrolman	Notify Dana Guay (or designee) of flight number/schedule for the day. Also inform Tammie of expected departure time plus location and estimated time of first scheduled stop.
Equipment Storage	Pilot/Patrolman	Ensure that all equipment is stowed in a position that will be easily accessible for use, but will not interfere with 1. Operation of flight controls, 2. Interfere with emergency exit, 3. Will not become a flying missile in the event of an emergency.
Personal Check List (Fitness for Flight)	Pilot/Patrolman Patrolman	Pilot and patrolman must evaluate his own fitness for flight prior to commencing transmission patrol operations. Illness, Medication (both prescription and over-the-counter) drugs, Stress, Alcohol consumption in past 24 hours, Fatigue, sleep deprivation, and emotional trauma are all issues to be evaluated.

An unredacted copy is being provided under seal.

**Exhibit 3**

<b>In-flight Operations</b>		
<b>Task</b>	<b>Responsible Party</b>	<b>Procedure</b>
Initial Inspection	Pilot/Patrolman	Use GPS or land reference to starting point on line. Stay high at initial inspection location and identify any obstacles, crossings and positively locate initial structure. Both pilot and patrolman must agree that all concerns are identified before descent.
Logging Data	Patrolman	Coordinate with the pilot the best way for logging data. Inform the pilot that you are logging and this will key him to slow or go around depending on your predetermined crew procedure.
Interception/Circling	Pilot/Patrolman	Due to the high threat of terrorism in the U.S., patrol crews will avoid circling any facility, which could be considered a potential terrorist target (Nuclear Power Plant etc.). Any encounter or interception by a military aircraft while on patrol requires an immediate landing and/or following exact communications delivered by military personnel.
Communication	Pilot/Patrolman	Follow crew communication guidelines as provided in wire strike avoidance training and developed by your crew. Flight crew must acknowledge calling out of crossings and other hazards.
Avoiding Fatigue	Pilot/Patrolman	Pilot and patrolmen are responsible for recognizing the signs of fatigue in a fellow crewmember and taking the appropriate action when fatigue becomes a factor.
Flight Follow	Patrolman	Following the first stop, contact Dana Guay (or designee) during each subsequent leg of the day's flight, verifying current location and the next leg of the flight. This includes stopping for fuel, lunch, or any other stops.
Interrupted Flight	Patrolman	Any deviation of plan requires immediate contact with Dana Guay (or designee). Also, reassessment of fuel and weather is required.
Weather	Pilot/Patrolman	Don't fly into something that you can't fly out of. In the event that you must deviate from your flight plan because of weather, notify Dana Guay (or designee) of location and your intentions.
Hot Entry/Exit (rotors turning)	Patrolman	Exiting and entering the helicopter when running is under the direct supervision of the patrolman.
Hot Refuels	Pilot/Patrolman	Hot refuels are under the approval of the pilot ONLY. Experienced Patrolmen may monitor/assist hot refuels while the pilot remains at the controls. Inexperienced patrolmen will follow any instructions from the pilot.

An unredacted copy is being provided under seal.

**Exhibit 3**

<b>Post Flight Procedures</b>		
<b>Flight/Patrol Review Process</b>	<b>Responsible Party</b>	<b>Procedure</b>
Post flight	Pilot	Pilot will perform proper post-flight inspection of the helicopter.
Terminate Flight Plan	Pilot/Patrolman	Contact Dana Guay upon completion of the day's flight.
Flight review	Pilot/Patrolman	Review as necessary patrol procedures between pilot and patrolman to identify areas of concern. Communication, concentration, length of flight and fatigue factors, did we work as a crew or as pilot/passenger to help maintain good CRM.
Personal Equipment	Pilot/Patrolman	Check aircraft for all personal equipment and company documentation.
Aircraft Security	Pilot/Patrolman	When leaving aircraft unattended, secure ship and remove personal equipment and sensitive documents.

An unredacted copy is being provided under seal.

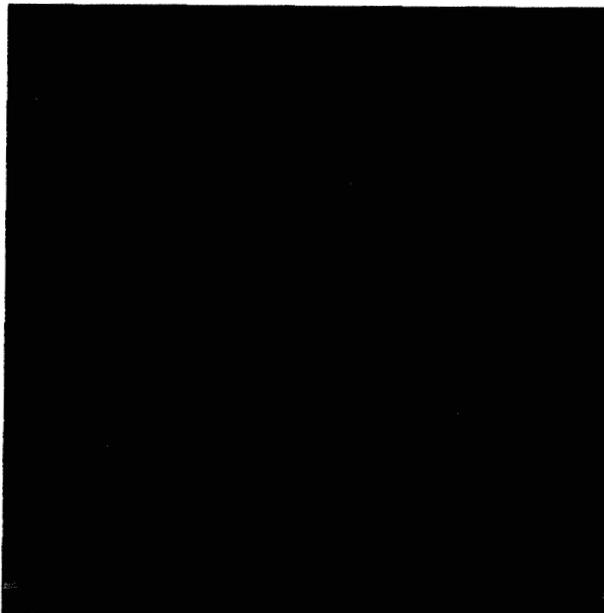
*Exhibit 3*

**Overdue Aircraft Procedures**

When the aircraft is assumed to be missing, the designated contact will initiate the following procedures:

**From 30 minutes overdue to 1 hour overdue:**

1. Continue to attempt contact with the Flight Crew by telephone.
2. Notify the Managers & Line Crews in the area that the aircraft would have been operating within.



Pilot

(cell)  
(page)  
(home)

Continued on next page

An unredacted copy is being provided under seal.

**Exhibit 3**

**After aircraft is more than 1 hour overdue:**

1. Contact the last known airport or stop.
2. Contact next scheduled destination point.
3. Notify Contractor at the following numbers.
  - Office - [REDACTED]
  - Owner - [REDACTED] (Cell)  
[REDACTED] (Home)
  - Alternate [REDACTED] (Cell) [REDACTED]  
[REDACTED] (Home) [REDACTED]
4. Contact the State Police, local Police, or Sheriff's departments in the area of operations. Furnish them the following information:
  - a. The aircraft Registration number.
  - b. The number of people on board.
  - c. The color of the aircraft.
  - d. The last known position & time of contact.
  - e. The route the aircraft was following.
5. If no one listed above in item # 4 can be reached, then contact the FAA Louisville Flight Service Station at [REDACTED] and tell them that you are reporting an "overdue aircraft". Then follow their instructions.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 41**

**Responding Witness: Shannon L. Charnas**

- Q-41. Identify how much of the Company's materials and supplies balance at October 30, 2006, 2007, 2008 and 2009 is related to construction activities.
- A-41. Materials and supplies specifically purchased for a capital project are charged directly to that project. The items in the materials and supplies balance are not related to any specific activities.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 42**

**Responding Witness: Ronald L. Miller**

Q-42. Please provide a copy of the corporate federal tax returns and supporting "M" schedules for 2007, 2008 and 2009.

A-42. The 2007 pro forma federal tax return is provided under seal. A motion for confidential treatment of this information is filed simultaneously herewith.

The 2008 pro forma federal return was filed in this case in response to the Commission's first data request number 26(a)(8). The 2009 federal tax return has not yet been prepared; this return will be filed before September 15, 2010.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 43**

**Responding Witness: Counsel/Ronald L. Miller**

Q-43. Please provide detailed calculations of federal income taxes (budgeted and actual) for the following accounting periods:

a. the year ended 2007, 2008 and 2009.

A-43. Consistent with its historical practice, the Company does not disclose information relating to budgets. Such projections are only estimates; there is no guarantee that such projections will be realized; and the estimates are based on a number of assumptions that may change over time. The Company has used an historic test year in this proceeding; not a forecasted test year. The Commission determined in its September 6, 1990 Ruling and September 21, 1990 Order in Case No. 90-158 that such information is not discoverable in historical test year rate cases. Without waiver of this objection, the Company provides the following information:

The 2007 and 2008 calculations of federal income taxes for our year-end estimate and actual per the return is provided under seal. The 2009 calculation of federal income taxes for our year-end estimate is also included. A motion for confidential treatment of this information is filed simultaneously herewith.

The 2009 federal tax return has not yet been prepared; this return will be filed before September 15, 2010.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 44**

**Responding Witness: Ronald L. Miller**

- Q-44. Please provide workpapers detailing the calculation of each statutory addition and deduction used in arriving at taxable income in the above calculation. Also provide a narrative explanation of the effect of each statutory addition and deduction on tax and/or book income, and the Internal Revenue Code Section or Treasury Regulation calling for the adjustment.
- A-44. The 2008 workpapers detailing the calculation to arrive at taxable income tax is provided under seal. A motion for confidential treatment of this information is filed simultaneously herewith.

The 2009 federal tax return has not yet been prepared; this return will be filed before September 15, 2010.

A comprehensive narrative explanation of the effect of each statutory addition and deduction on tax and/or book income does not exist; however, a summary explanation of our book vs. tax differences is attached. Also, there is no readily available comprehensive listing of each adjustment that references either the applicable Internal Revenue Code Section or Treasury Regulation. The company does follow the Internal Revenue Code and Treasury Regulations in preparing its federal tax return.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 45**

**Responding Witness: Ronald L. Miller**

- Q-45. For 2007, 2008 and 2009, please provide a copy of the U.S. Corporation Income Tax Return, and the Kentucky Corporate Income Tax Return and all other Kentucky Tax Returns. If separate returns were not prepared, please provide the detailed worksheets that were used to prepare the consolidated return.
- A-45. The 2007 pro forma Kentucky tax return is provided under seal. A motion for confidential treatment of this information is filed simultaneously herewith.

See response to Question No. 42 for providing federal income tax returns.

The 2008 pro forma Kentucky income tax return was filed in this case as response to Commission first data request number 26(a)(8). The 2009 Kentucky income tax return has not yet been prepared; this return will be filed before October 15, 2010. Local income tax returns are not required for public service corporations in Kentucky.

Other routine non-income tax Kentucky returns such as monthly Sales/Use tax returns, quarterly payroll tax returns, and property tax returns can be provided or are available for review, if needed.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 46**

**Responding Witness: Ronald L. Miller**

- Q-46. Please provide the following information regarding deferred income taxes included in the test-year tax expense:
- a. Calculation of all timing differences reflected in DFIT; show book amount and tax amount; indicate when amounts were included in book and in tax returns;
  - b. Tax rate applied to each timing difference;
  - c. Calculation of actual DFIT;
  - d. If different, reconcile book amount per cost of service and book amount in DFIT calculation. Identify and quantify all reconciling items.
  - e. The gross and net additions to deferred taxes. Please breakdown such additions by sub-account, providing the number and name for each account and sub-account. For each item by year, please reconcile the gross to net additions and explain how that reconciliation was derived.
- A-46. a. The net differences are listed on the attached as separate book and tax amounts are not readily available for the test year.
- b. See response to (a.) above.
  - c. See response to (a.) above.
  - d. The book amounts used for the cost of service study and the book amounts used for deferred tax calculations are the same. The cost of service study does not use the book amounts after net operating income.
  - e. See attached for listing of sub-account amounts during the test year. The Company does not keep its deferred tax records for gross or net additions, therefore no reconciliation is provided.

Louisville Gas and Electric Company  
Case No. 2009-00549  
Deferred Income Tax Expense - Total Company  
12ME 10/31/09

	Federal Timing Differences	Tax Rate	DFIT	State Timing Difference	Tax Rate	DFIT	Federal Benefit (Tax Rate)	DFIT	TOTAL DFIT
<b>Addbacks to Book Income:</b>									
Capitalized Interest	12,480,111	35%	4,368,039	12,602,078	6%	756,125	-35%	(264,644)	4,859,520
Method Life/Tax Depreciation		35%	-	2,563,467	6%	153,808	-35%	(53,833)	99,975
Purchase Gas Adjustment	28,533,071	35%	9,986,575	28,533,071	6%	1,711,984	-35%	(599,195)	11,099,365
FAS 106 Post Retirement Benefits	592,370	35%	207,330	592,370	6%	35,542	-35%	(12,440)	230,432
FAS 87 Pension	28,496,354	35%	9,973,724	28,496,354	6%	1,709,781	-35%	(598,423)	11,085,082
Contributions in Aid of Construction	8,847,229	35%	3,096,530	8,887,387	6%	533,243	-35%	(186,635)	3,443,138
Cust Adv For Construction	205,262	35%	71,842	205,262	6%	12,316	-35%	(4,311)	79,847
ECR Ash Hauling	975,471	35%	341,415	975,471	6%	58,528	-35%	(20,485)	379,458
Vacation Pay	251,410	35%	87,994	251,410	6%	15,085	-35%	(5,280)	97,798
State Tax Current	2,542,438	35%	889,853		6%		-35%	-	889,853
Interest Rate Swaps	17,867,525	35%	6,253,634	17,867,525	6%	1,072,052	-35%	(375,218)	6,950,467
MISO Expt Fees	1,137,916	35%	398,271	1,137,916	6%	68,275	-35%	(23,896)	442,649
Fuel Adjustment Clause	2,625,942	35%	919,080	2,625,942	6%	157,557	-35%	(55,145)	1,021,491
Other	962,510	35%	336,878	962,510	6%	57,751	-35%	(20,213)	374,416
	105,517,610		36,931,163	105,700,763		6,342,046		(2,219,716)	41,053,493
<b>Deducts from Book Income:</b>									
Method Life/Tax Depreciation	11,935,682	35%	4,177,489		6%	-	-35%	-	4,177,489
Bonus Depreciation	42,775,800	35%	14,971,530		6%	-	-35%	-	14,971,530
Storm Damages	67,393,065	35%	23,587,573	67,393,065	6%	4,043,584	-35%	(1,415,254)	26,215,902
Ice Storm Damages-Capital	5,250,000	35%	1,837,500	5,250,000	6%	315,000	-35%	(110,250)	2,042,250
Tax Gain/Loss on Sale	12,223,551	35%	4,278,243	12,223,551	6%	733,413	-35%	(256,695)	4,754,961
FAS 143 ARO	894,767	35%	313,168	894,767	6%	53,686	-35%	(18,790)	348,064
Demand Side Management	2,649,810	35%	927,433	2,649,810	6%	158,989	-35%	(55,646)	1,030,776
Univ of Kentucky Contribution	250,000	35%	87,500	250,000	6%	15,000	-35%	(5,250)	97,250
Mark to Market	833,146	35%	291,601	833,146	6%	49,989	-35%	(17,496)	324,094
Public Liability Reserve	425,590	35%	148,957	425,590	6%	25,535	-35%	(8,937)	165,555
Loss on Recaptured Debt-Amortization	5,045,026	35%	1,765,759	5,045,026	6%	302,702	-35%	(105,946)	1,962,515
Workers Compensation	412,079	35%	144,228	412,079	6%	24,725	-35%	(8,654)	160,299
Prepaid Insurance	411,690	35%	144,092	411,690	6%	24,701	-35%	(8,645)	160,148
Regulatory Expenses	919,388	35%	321,786	919,388	6%	55,163	-35%	(19,307)	357,642
Other	654,821	35%	229,187	654,821	6%	39,289	-35%	(13,751)	254,726
	152,074,416		53,226,046	97,362,934		5,841,776		(2,044,622)	57,023,200
									(15,969,707)
									634,058
									1,151,817
									(1,707,423)
									303,758
									(396,439)
									139,434
									(15,844,502)

Deferred Tax (Expense) Benefit

Reconciling Items:  
Federal Excess Deferred Income Taxes  
State Excess Deferred Income Taxes  
Investment Tax Credit Amortization  
Temporary Estimate vs. Actual Adj and Prior-Year Adj. - Federal  
Temporary Estimate vs. Actual Adj and Prior-Year Adj. - State  
Federal Benefit of State Tax Adj. in line item above  
Total Deferred Tax (Expense) Benefit after reconciling items \*

\* Agrees to the response to Q-26(a)(7) in the Public Service Commission's first data request dated January 19, 2010.

Louisville Gas and Electric Company  
Case No. 2009-00549  
Accumulated Deferred Income Taxes

Account	Account Description	OCT-2008	OCT-2009
190001	ACC DEF INC TAX-FED	13,279,551	-
190002	ACC DEF INC TAX CURRENT-FED	(3,924,903)	-
190003	ACC DEF INC TAX-ST	1,511,728	-
190004	ACC DEF INC TAX CURRENT - STATE	498,097	-
190007	FASB 109 ADJ-FED	10,163,988	9,113,657
190008	FASB 109 GRS-UP-FED	15,243,258	13,612,930
190009	FASB 109 ADJ-STATE	1,853,614	1,662,065
190010	FASB 109 GRS-UP-ST	2,779,927	2,482,603
190011	FAS 133 DEF TAX ASSET-FED	9,008,146	-
190012	FAS 133 DEF TAX ASSET-STATE	1,642,823	-
190307	DTA ON INVENTORIES	(168,633)	1,197,545
190308	DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.)	187,674	796,937
190315	DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS	15,379	123,004
190318	DTA ON LIABILITIES (EXCLUDING DERIVATIVES)	(25,607)	1,988,505
190361	NETTING OUT DEFERRED TAX ASSETS - A	(51,336)	(977,867)
190362	NETTING OUT DEFERRED TAX ASSETS - B	51,336	977,867
190408	DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.)	(3,668)	11,513,818
190410	DTA ON OTHER RECEIVABLES FR. DERIV. FINANCIAL INSTRUMENTS	(2,995,675)	6,079,835
190411	DTA ON OTHER REC. FR. DERIV. - NON-CURRENT	(7,137,788)	5,477,638
190415	DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS	44,574	(1,976,270)
190418	DTA ON LIABILITIES (EXCLUDING DERIVATIVES)	10,163,051	2,195,865
190461	NETTING OUT DEFERRED TAX ASSETS - C	(10,163,051)	(23,893,821)
190462	NETTING OUT DEFERRED TAX ASSETS - D	(30,754)	23,893,821
190507	DTA ON INVENTORIES - STATE	34,226	218,397
190508	DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.) - STATE	2,805	145,338
190515	DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS - STATE	(4,670)	22,432
190518	DTA ON LIABILITIES (EXCLUDING DERIVATIVES) - STATE		362,645

Louisville Gas and Electric Company  
Case No. 2009-00549  
Accumulated Deferred Income Taxes

	<u>OCT-2008</u>	<u>OCT-2009</u>
<u>Account Description</u>		
190561 NETTING OUT DEFERRED TAX ASSETS - STATE - A	(9,362)	(178,334)
190562 NETTING OUT DEFERRED TAX ASSETS - STATE - B	9,362	178,334
190608 NETTING OUT DEFERRED TAX ASSETS (NON DERIV.) - STATE (NON-CURRENT)	(669)	2,098,466
190610 DTA ON RECEIV. AND OTHER ASSETS FR. DERIV. FINANCIAL INSTRUMENTS - STATE (NON-CURRENT)	(546,824)	1,108,785
190611 DTA ON OTHER RECEIVABLES FR. DERIV. FINANCIAL INSTRUMENTS - STATE (NON-CURRENT)	(1,301,724)	998,961
190615 DTA ON OTHER REC. FR. DERIV. - STATE - NON-CURRENT	8,129	(360,414)
190618 DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS - STATE (NON-CURRENT)	1,868,303	201,706
190661 DTA ON LIABILITIES (EXCLUDING DERIVATIVES) - STATE (NON-CURRENT)	(1,868,303)	(4,157,462)
190662 NETTING OUT DEFERRED TAX ASSETS - STATE - C	(316,392,078)	4,157,462
282001 NETTING OUT DEFERRED TAX ASSETS - STATE - D	(69,497,787)	-
282003 DEF INC TAX-PROP-FED	112,642	(532,974)
282007 DEF INC TAX-PROP-ST	16,176,864	15,036,604
282009 FASB 109 ADJ-FED PRO	(3,587,122)	(338,928,192)
282503 FASB 109 ADJ-ST PROP	(84,407)	(68,524,577)
282703 DTL ON FIXED ASSETS	(24,416,636)	-
283001 DTL ON FIXED ASSETS - STATE (NON-CURRENT)	(786,340)	-
283002 DEF INC TAX-OH-FED	(4,452,877)	-
283003 DEF INC TAX CURRENT-OTH-FED	(163,327)	-
283004 DEF INC TAX-OH-ST	1	-
283015 DEF INC TAX CURRENT-OTH-STATE	-	(1,960)
283408 HEDGING DEF TAX LIAB-FED	(51,336)	(975,906)
283413 DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE)	51,336	977,867
283461 DTL ON PREPAID EXPENSES	(51,336)	(977,867)
283462 NETTING OUT DEFERRED TAX LIABILITIES - A	2,425	(7,687,300)
283506 NETTING OUT DEFERRED TAX LIABILITIES - B	869,461	(30,988,777)
283508 NETTING OUT DEFERRED TAX LIABILITIES (LOANS, SECUR., OTHER)	(385)	(230,227)
283518 DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE)		
DTL ON RECEIVABLES AND OTHER ASSETS (EXCLUDING DERIVATIVES)		

Louisville Gas and Electric Company  
Case No. 2009-00549  
Accumulated Deferred Income Taxes

Account	Account Description	OCT-2008	OCT-2009
283561	NETTING OUT DEFERRED TAX LIABILITIES - C	(10,163,051)	23,893,821
283562	NETTING OUT DEFERRED TAX LIABILITIES - D	10,163,051	(23,893,821)
283608	DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE) - STATE	(9,362)	(358)
283613	DTL ON PREPAID EXPENSES - STATE	9,362	(177,977)
283661	NETTING OUT DEFERRED TAX LIABILITIES - STATE - A	(9,362)	178,334
283662	NETTING OUT DEFERRED TAX LIABILITIES - STATE - B	442	(178,334)
283706	DTL ON OTHER FINANCIAL ASSETS (LOANS, SECUR., OTHER) - STATE (NON-CURRENT)	158,566	(1,401,939)
283708	DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE) - STATE (NON-CURRENT)	(1,868,303)	(5,651,449)
283761	NETTING OUT DEFERRED TAX LIABILITIES - STATE - C	1,868,303	4,157,462
283762	NETTING OUT DEFERRED TAX LIABILITIES - STATE - D	(361,988,250)	(4,157,462)
Sum			(381,000,583)



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 47**

**Responding Witness: Ronald L. Miller**

- Q-47. Please provide a Consolidated Tax Savings calculation by year for each year 2006 through 2008.
- A-47. LG&E calculates its separate income tax based on a "stand alone" methodology in accordance with the Company's Tax Allocation Agreement and Commission precedent; therefore no Consolidated Tax Savings exist. See attachment.

**AMENDED AND RESTATED  
TAX ALLOCATION AGREEMENT**

This Amended and Restated Tax Allocation Agreement dated March 31, 2009 ("Agreement"), by and among E.ON US Investments Corp. ("US Parent") and its undersigned subsidiaries, amends and restates the Amended and Restated Tax Allocation Agreement dated January 2, 2006.

WITNESSETH

WHEREAS, the parties hereto are members of an affiliated group ("Affiliated Group") as defined in Section 1504(a) of the Internal Revenue Code of 1986, as amended ("Code"), of which the US Parent is the common parent; and

WHEREAS, such Affiliated Group intends to file a U.S. consolidated income tax return for its tax period 2008 and for subsequent years; and

WHEREAS, Louisville Gas & Electric Company ("LG&E") was ordered in the Commonwealth of Kentucky Public Service Commission Case No. 89-374 to allocate income tax liabilities using the "stand alone" method; and

WHEREAS, Kentucky Utilities Company ("KU") was ordered in the Commonwealth of Kentucky Public Service Commission Case No. 10296 to allocate income tax liabilities using the "stand alone" method; and

WHEREAS, the Commonwealth of Kentucky Public Service Commission ordered LG&E and KU in case No. 97-300 to follow Corporate Policies and Guidelines for Intercompany Transactions which state: "The "stand alone" method will be used to allocate the income tax liabilities of each entity".

WHEREAS, KU is subject to regulation by the Commonwealth of Virginia State Corporation Commission; and

WHEREAS, in 2008, Section 56.235(2)(A) the Code of Virginia was amended to state that "for ratemaking purposes, the Commission shall determine the federal and state income tax costs for investor-owned water, gas, or electric utility that is part of a publicly-traded, consolidated group as follows: (i) such utility's apportioned state income tax costs shall be calculated according to the applicable statutory rate, as if the utility had not filed a consolidated return with its affiliates, and (ii) such utility's federal income tax costs shall be calculated according to the applicable federal income tax rate and shall exclude any consolidated tax liability or benefit adjustments originating from any taxable income or loss of its affiliates.

WHEREAS, it is the intent and desire of the parties hereto that a method be established for allocating the consolidated tax liability of the Affiliated Group among its members, for reimbursing US Parent for payment of such tax liability, for compensating any party for use of its losses or tax credits, and to provide for the allocation and payment of any refund or credit

arising from a carryback, or carryforward of losses or tax credits from other tax years.

NOW, THEREFORE, in consideration of the mutual covenants and promises contained herein, the parties hereto agree as follows:

1. Definitions:

"Consolidated Tax" shall mean the aggregate tax liability for a taxable year, being the tax shown on the consolidated return of the Affiliated Group and any adjustments thereto thereafter determined. The Consolidated Tax shall also mean the amount of the refund if the consolidated tax return shows a negative tax liability.

"Corporate Tax Credit" shall mean the negative Separate Return Tax of a member for a taxable year, equal to the amount by which the Consolidated Tax is reduced by including a loss, credit, carryover or other tax benefit of such member in the consolidated return.

"Corporate Taxable Income" shall mean the income or loss of a member, computed as though the member had filed a separate return on the same basis as used in the consolidated return, except that dividends or distributions from members shall be disregarded, and other intercompany transactions eliminated in the consolidated return shall be given appropriate effect. Carryovers and carrybacks shall be taken into account unless the member has been paid a Corporate Tax Credit therefor under paragraph 4 of this Agreement.

"Holding Company" means E.ON U.S. and each member of the Affiliate Group which directly or indirectly owns E.ON U.S.

"E.ON U.S." means E.ON U.S. LLC, a Kentucky Limited Liability Company.

"Member(s)" shall mean each of the undersigned corporations and limited liability companies.

"E.ON Holding Company" means each Holding Company other than E.ON U.S.

"Separate Return Tax" shall mean the tax on the Corporate Taxable Income of a Member computed as though the Member were taxable as a corporation filing a separate tax return and were not a Member of a consolidated group. For purposes of computing the Separate Return Tax of a Member which is a limited liability company, such Member shall be considered to possess and be entitled to use losses, carryovers, tax credits and other tax attributes (1) attributable to a predecessor of such Member taxable as a corporation or (2) arising while such Member is a limited liability company.

2. A U.S. consolidated income tax return shall be filed by US Parent for all tax periods covered under this Agreement and for which the Affiliated Group is required or permitted to file a consolidated tax return. US Parent shall be solely responsible for the preparation of such returns, and shall be entitled to make all such elections under the Code (in its sole discretion) as it shall deem appropriate or advisable in connection with those returns; provided that US Parent shall have no liability to the subsidiaries for any errors or omissions in the preparation or filing

of those returns, or in connection with those elections. Each of the undersigned Members shall, and shall cause their respective subsidiaries to execute and file such consents, elections, and other documents that US Parent may in its sole discretion determine are required or appropriate, in US Parent's discretion and at its request, for the proper filing of, or in connection with, such returns, and take all such other actions as shall be required to give effect to the provisions of this Agreement. The undersigned Members and their respective subsidiaries are hereinafter collectively referred to as the "subsidiaries" or "Members", and individually referred to as a "subsidiary" or a "Member".

3. US Parent (or other non-utility designee) will make all Federal corporate income tax payments to the Internal Revenue Service on behalf of the Affiliated Group.

4. Each Member (including each Holding Company) shall pay the amount of its Separate Return Tax to US Parent (or other non-utility designee) if such amount is positive. US Parent (or other non-utility designee) shall pay any Member with a positive Corporate Tax Credit the amount of such Corporate Tax Credit. For purposes of this Agreement, any liability for alternative minimum tax shall be treated as part of the Member's separate tax liability provided that the entire Affiliated Group incurs an alternative minimum tax liability. Intercompany eliminations recorded by consolidation entries that affect the Consolidated Tax will be assigned to the appropriate Member necessitating the intercompany elimination for the purpose of computing Separate Return Tax. In the event that less than all of the losses, credits, carryovers or other tax benefits of the Members having negative Separate Return Tax are absorbed, the aggregate Corporate Tax Credit applicable to such Members shall be allocated to such Members in proportion to their negative separate return tax; provided, however, that to the extent that the Consolidated Tax and Separate Return Tax for any year include material items taxed at different rates or involve other special benefits or limitations, the associated tax benefits shall be first allocated, to the extent possible, to the individual Members of the group applicable to them. Under no circumstances shall the amount of tax liability allocated to a Member of the Affiliated Group under this Agreement exceed its separate tax liability.

5. Payment of the consolidated U.S. tax liability for a taxable period shall include the payment of estimated tax installments due for such taxable period. Each Member shall pay to US Parent an amount equal to its positive Separate Return Tax liability, if any, for that taxable period, and US Parent shall pay to each Member an amount equal to its Corporate Tax Credit attributable to that taxable period, in each case by the due date for payment of the consolidated U.S. taxes. Any amounts paid by a Member on account of a separate return or separate estimated tax payment that are credited against the Consolidated Tax liability of the Affiliated Group shall be included in determining the payments due from such Member. Any overpayment of estimated tax shall be promptly refunded to such Member. Payment shall be made within ten days after each quarterly payment date for estimated taxes and the date of filing of the consolidated return for such taxable period.

6. If part or all of a loss, credit, carryover or other tax benefit is carried back or forward to a year in which such Member filed a separate return or a consolidated return with another affiliated group, any refund or reduction in tax liability arising from the carryback or carryover shall be retained by such Member. Notwithstanding the above, US Parent shall determine whether an election shall be made not to carry back part or all of a consolidated net operating loss for any

tax year in accordance with Section 172(b)(3) of the Code.

7. If the Consolidated Tax liability is adjusted for any taxable period, whether by means of an amended return, claim for refund, or after a tax audit by the Internal Revenue Service, the liability of each Member shall be recomputed to give effect to such adjustments, and in the case of a refund, US Parent shall make payment to each Member for its share of the refund, determined in the same manner as in paragraph 4 above, within ten days after the refund is received by US Parent, and in the case of an increase in tax liability, each Member shall pay to US Parent its allocable share of such increased tax liability, penalties and interest within ten days after receiving notice of such liability from US Parent.

8. The allocation of state and local income tax liabilities will be determined based on the application of one of the following filing methods:

- (1) Separate entity
- (2) Unitary group
- (3) Nexus Combined
- (4) Consolidated (mirrors the federal group);

provided, however, that no Member's state or local tax income tax liability under the Agreement shall exceed its state or local tax liability had it filed a separate return.

All tax cost or benefit determined under a separate entity filing will be allocated to the subsidiary that filed the separate return.

Tax cost or benefit determined for a unitary filing will be allocated to the applicable business unit, similar to a separate entity filing allocation. For example, if a business unit files a state unitary return including a parent entity and its subsidiaries, the entire state tax cost or benefit is allocated to the business unit. Further allocation within the business unit is optional at the discretion of the business unit.

Tax cost or benefit determined for a nexus combined filing will be allocated as if each entity or business unit (e.g., KU, LG&E, non-regulated business unit) filed a "stand alone" or separate entity return. Both apportionment factors and taxable income are to be considered in the allocation. Any remaining cost or benefit will be allocated to E.ON U.S. on at least an annual basis.

Tax cost or benefit determined for a consolidated filing will be allocated based on each subsidiary's or business unit's nexus (as defined below) with the individual state or locality. For example, state tax determined in a consolidated return will be allocated as if the entity (or business unit) filed a "stand alone" or separate tax return using both: (a) the entity's (or business unit's) property, payroll, and receipts apportioned to the state and (b) their taxable income or loss. No tax cost or benefit will be allocated to any entity or business unit having no nexus in the state or locality. The remaining cost or benefit will be allocated to E.ON U.S. on at least an annual basis.

For purposes of state and local allocations, the following definitions are provided:

"Nexus"-- The connection an entity has with a taxing jurisdiction generally represented by property and payroll. The applicable jurisdiction's nexus standards will determine whether tax cost or benefit is allocated to an entity. (e.g., state sales or receipts of an entity may require inclusion in a consolidated return even though the entity itself does not have nexus and is protected by PL 86-272.)

"Unitary"--The relationship between related/affiliated Members generally within a consolidated group. The applicable jurisdiction will determine whether the entities are unitary. This often requires a presence of unity of ownership (e.g., over 50% owned by common parent), unity of operation (back-office or central support functions) and unity of use (centralized policies, common management forces, intercompany products flow or services provided by one entity to another).

"Nexus-combined"-- A return that includes only those entities having nexus in the applicable jurisdiction.

9. The payment or refund of any tax liability discussed in paragraphs 2-8 above may be satisfied through the debiting or crediting of the respective Member's intercompany payable or receivable account on the same day as payment or refunds would have otherwise been required. If during a consolidated return period US Parent or any subsidiary acquires or organizes another corporation that is required to be included in the consolidated return, then such corporation shall join in and be bound by this Agreement.

10. This Agreement shall apply to the 2009 tax period and all subsequent taxable periods unless and until (a) this Agreement is terminated by the mutual consent of the signatories hereto, (b) this Agreement is terminated by US Parent (in its sole discretion) or (c) as to any one or more subsidiaries at any time that those subsidiaries are no longer Members of an affiliated group with US Parent under Section 1504(a) of the Code. Notwithstanding such termination, this Agreement shall continue in effect with respect to any payment or refunds due for all taxable periods ending on or prior to termination.

11. This Agreement shall be binding upon and inure to the benefit of any successor of the parties and their subsidiaries, whether by operation of law or otherwise, to the same extent as if the successor had been an original party to the Agreement.

12. This Agreement is subject to revision as a result of changes in income tax law and changes in relevant facts and circumstances, subject to any regulatory required approvals.

13. This Agreement shall become effective immediately, subject to receipt of any required approvals. Upon effectiveness of this Agreement, this Agreement shall supersede and replace the Amended and Restated Tax Allocation Agreement dated as of January 2, 2006 by and among the parties hereto.

IN WITNESS WHEREOF, the parties hereto have caused this agreement to be executed by their duly authorized representatives on March 31, 2009, but effective as set forth herein.

E.ON US Investments Corp.

By SB Rines

E.ON U.S. LLC

By SB Rines

Louisville Gas and Electric Company

By SB Rines

Kentucky Utilities Company

By SB Rines

E.ON U.S. Capital Corp.

By SB Rines

LG&E Energy Marketing Inc.

By SB Rines

E.ON U.S. Services Company

By SB Rines

E.ON North America, Inc.

By SM



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 48**

**Responding Witness: Ronald L. Miller**

Q-48. Provide the effective (reflecting all consolidated tax savings) federal income tax rates for 2007, 2008 and 2009 and a derivation thereof.

A-48. See the table below for the effective federal income tax rate for 2007 through 2009. Also see response to Question No. 47 regarding consolidated tax savings.

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Statutory federal income tax rate	35.0%	35.0%	35.0%
State income taxes, net of federal benefit	2.7	0.6	3.4
Reduction of income tax reserve	(0.5)	(0.4)	(0.6)
Qualified production activities deduction	(0.8)	(1.0)	(1.1)
Amortization of investment tax credits	(2.1)	(3.0)	(2.2)
Reversal of excess deferred taxes	(0.7)		
Other differences	<u>(0.5)</u>	<u>0.1</u>	<u>(1.5)</u>
Effective income tax rate	<u>33.1%</u>	<u>31.3%</u>	<u>33.0%</u>

Note: The effective federal income tax rates include both above the line and below the line tax items.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 49**

**Responding Witness: Ronald L. Miller**

Q-49. Please state whether the Company has or will file a consolidated federal or state tax return for 2007, 2008 and 2009 and if so, list those companies which will be included in the consolidated return.

A-49. LG&E is part of a consolidated tax group whose return is filed by the parent of E.ON U.S. LLC, E.ON US Investments Corp. A consolidated federal return was filed for 2007 and 2008. A consolidated federal return will be filed for 2009 prior to the September 15, 2010 due date. See the list below of companies in the 2007 and 2008 consolidated returns.

E.ON U.S. Investment Corp.  
E.ON North America Inc.  
E.ON U.S. Capital Corp.  
E.ON U.S. Hydro I LLC  
E.ON U.S. LLC  
E.ON U.S. Services Inc.  
EKY Corp.  
FCD LLC  
FSF Minerals Inc.  
Kentucky Utilities Company  
KU Solutions Corporation  
LCC LLC  
Lexington Utilities Company  
LG&E Energy Inc.  
LG&E Energy Marketing Inc.  
LG&E Home Services Inc.  
LG&E International Inc.  
LG&E Power Argentina I Inc.  
LG&E Power Argentina II Inc.  
LG&E Power Argentina III LLC  
LG&E Power Development Inc.  
LG&E Power Inc.  
LG&E Power Operations Inc.  
Louisville Gas & Electric Company  
Western Kentucky Energy Corp.  
E.ON Natural Gas Trading Inc.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 50**

**Responding Witness: Ronald L. Miller**

- Q-50. Please list the name and business function of all Company subsidiaries and separately list those which are included in this case for ratemaking purposes.
- A-50. LG&E has no wholly owned subsidiary companies. LG&E owns 5.63% of Ohio Valley Electric Corporation. LG&E's investment in Ohio Valley Electric Corporation is \$594,286 and is accounted for using the cost method of accounting.

LG&E, a wholly owned subsidiary of E.ON U.S. LLC, is the only company included in Case No. 2009-00549 for ratemaking purposes. An affiliate, Kentucky Utilities Company, has filed a separate application in Case No. 2009-00548.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 51**

**Responding Witness: Ronald L. Miller**

Q-51. Please provide worksheets which reconcile book and tax income and tax liability on the books and on the tax return for 2007, 2008 and 2009.

A-51. See response to Question No. 43 for reconciliation of book income and federal taxable income for 2007 and 2008. The 2009 tax return has not yet been prepared, therefore no 2009 reconciliation is included.

Also, a reconciliation of the Company's book tax liability to the corresponding tax return for 2007 and 2008 is provided under seal. A motion for confidential treatment of this information is filed simultaneously herewith.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 52**

**Responding Witness: Ronald L. Miller**

- Q-52. Please list and explain in detail the allocation methods used to allocate state and federal tax liability and tax credits between the Company and its subsidiaries. Please provide worksheets which show a detailed derivation of the allocations for 2007, 2008 and 2009. The derivation should include separate listing of contributions, indebtedness cost, NOL (current, carryforwards and carrybacks), each credit by type (such as the investment tax credit, jobs credit), and intercompany transactions.
- A-52. There are no allocations between LG&E and its subsidiary, OVEC.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 53**

**Responding Witness: Ronald L. Miller**

- Q-53. Please list all typical intercompany transactions which are taxed by the federal government in the year of the transaction or the following year if a separate return is filed, but on which the tax is deferred if a consolidated return is filed. For each transaction please identify it by company, and type of transaction, and gain (loss) (deferred or not). Please provide the book treatment of each account.
- A-53. There are no typical intercompany transactions on which federal taxes are deferred in our consolidated return. See also response to Question No. 54 for intercompany transactions associated with Trimble County occurring recently.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 54**

**Responding Witness: Ronald L. Miller**

- Q-54. Separately for 2007, 2008 and 2009, list all intercompany transactions which would be taxed by the Federal government in that year if a separate return was filed, but will not be taxed that year because a consolidated return was filed. For each transaction please identify it by company, type of transaction, and gain (loss) (deferred or note). Please provide the book treatment of each amount.
- A-54. In 2008 and 2009, LG&E sold portions of Trimble County Unit 1's joint use assets to Kentucky Utilities Company. The sales resulted in tax gains, approximating the sales proceeds, for LG&E that were deferred on the consolidated tax return. The transactions were as follows:

<b>Date</b>	<b>Description</b>	<b>Proceeds</b>
June 2008	Cooling Tower	\$10 million
Dec 2009	Equipment common to TC1 and TC2	\$48 million

For book purposes the sales were made based on net book value, therefore no gain or loss was recorded on the sale.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 55**

**Responding Witness: Ronald L. Miller**

- Q-55. Please list all typical intercompany transactions which are taxed by state government in the year of the transaction or the following year if a separate return is filed, but on which the tax is deferred if a consolidated return is filed. For each transaction please identify it by company, and type of transaction, and gain (loss) (deferred or not). Please provide the book treatment of each amount.
- A-55. There are no typical intercompany transactions on which state taxes are deferred in our consolidated return. See also response to Question No. 56 for intercompany transactions associated with Trimble County occurring recently.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 56**

**Responding Witness: Ronald L. Miller**

- Q-56. Separately for 2007, 2008 and 2009, please list all intercompany transactions which would be taxed by state government in that year if a separate return was filed, but will not be taxed that year because a consolidated return was filed. For each transaction please identify it by company, type of transaction, and gain (loss) (deferred or not). Please provide the book treatment of each amount.
- A-56. In 2008 and 2009, LG&E sold portions of Trimble County Unit 1's joint use assets to Kentucky Utilities Company. The sales resulted in tax gains, approximating the sales proceeds, for LG&E that were deferred on the consolidated tax return. The transactions were as follows:

<b>Date</b>	<b>Description</b>	<b>Proceeds</b>
June 2008	Cooling Tower	\$10 million
Dec 2009	Equipment common to TC1 and TC2	\$48 million

For book purposes the sales were made based on net book value, therefore no gain or loss was recorded on the sale.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 57**

**Responding Witness: Ronald L. Miller**

Q-57. Please provide worksheets which derive the gross revenue and pre-tax accounting income and federal taxable income (loss), on a consolidated basis and on a separate return basis for each year for 2007, 2008 and 2009.

A-57. The attachments are provided under seal. A motion for confidential treatment of this information is filed simultaneously herewith.

The 2009 federal tax return has not yet been prepared; this return will be filed before September 15, 2010.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 58**

**Responding Witness: Ronald L. Miller**

- Q-58. Please provide worksheets which derive the gross revenue and pre-tax accounting income and state taxable income (loss), on a consolidated basis and on a separate return basis for 2007, 2008 and 2009. Include in the worksheets a detailed reconciliation of book and tax income.
- A-58. The attachments are provided under seal. A motion for confidential treatment of this information is filed simultaneously herewith.

The 2009 state tax return has not yet been prepared; this return will be filed before October 15, 2010.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 59**

**Responding Witness: Ronald L. Miller**

- Q-59. Please provide for each year from 2000 through 2008 the gross and net additions to deferred taxes. Please breakdown such additions within each year by sub-account, providing the number and name for each account and sub-account.
- a. For each item by year please reconcile the gross to net additions and explain how that reconciliation was derived.
- A-59. See response to Question No. 61 for balances by accounts for 2006 through 2009. Earlier information is not readily available. Note that certain subaccounts have changed through the years. Also, LG&E's reconciliations of these accounts are maintained based on net amounts, rather than being detailed by gross additions, deductions, etc.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 60**

**Responding Witness: Ronald L. Miller**

Q-60. Please provide detailed worksheets showing the derivation of "excess tax over book depreciation" for 2007, 2008 and 2009.

A-60.

	<u>Per Return Year 2007</u>	<u>Per Return Year 2008</u>
Tax Depreciation	\$(124,714,715)	\$(160,013,338)
Book Depreciation	<u>125,933,137</u>	<u>127,927,222</u>
Excess Tax over Book	<u>\$1,218,422</u>	<u>\$(32,086,116)</u>

Note: Year 2009 – information is not yet available – Federal Return not yet completed.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 61**

**Responding Witness: Ronald L. Miller**

- Q-61. Please provide the beginning and ending balances for 2007, 2008 and 2009 for Accumulated Deferred Income Taxes and Provisions for Deferred Income Taxes broken down by sub-account with the name and number of each sub-account.
- A-61. See attachment for the beginning and ending balances for 2007, 2008, and 2009 for Accumulated Deferred Income Taxes. For Provisions for Deferred Income Taxes see response to Question No. 62.

Louisville Gas & Electric Company  
Case No. 2009-00549  
Accumulated Deferred Income Taxes

<u>Account</u>	<u>Account Description</u>	<u>DEC-2006</u>	<u>DEC-2007</u>	<u>DEC-2008</u>	<u>DEC-2009</u>
190001	ACC DEF INC TAX-FED	11,880,390	-	-	-
190002	ACC DEF INC TAX CURRENT-FED	146,516	-	-	-
190003	ACC DEF INC TAX-ST	1,535,544	-	-	-
190004	ACC DEF INC TAX CURRENT - STATE	620,511	-	-	-
190007	FASB 109 ADJ-FED	12,525,109	-	9,951,732	8,950,218
190008	FASB 109 GRS-UP-FED	17,764,290	-	14,879,699	13,365,849
190009	FASB 109 ADJ-STATE	2,284,214	-	1,814,904	1,632,259
190010	FASB 109 GRS-UP-ST	3,239,688	-	2,713,625	2,437,542
190011	FAS 133 DEF TAX ASSET-FED	5,037,577	-	-	-
190012	FAS 133 DEF TAX ASSET-STATE	1,051,321	-	-	-
190307	DTA ON INVENTORIES	1,147,095	1,417,211	1,029,985	1,197,545
190308	DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.)	857,279	115,091	314,389	740,507
190311	DTA ON OTHER REC. FR. DERIV. - CURRENT				371,215
190315	DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS	143,864	145,531	123,004	148,881
190318	DTA ON LIABILITIES (EXCLUDING DERIVATIVES)	1,419,065	15,888,743	11,124,442	2,736,761
190361	NETTING OUT DEFERRED TAX ASSETS - A		-	(977,867)	(1,692,607)
190362	NETTING OUT DEFERRED TAX ASSETS - B			977,867	1,692,607
190408	DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.)	131,634	(4,812,239)	10,450,084	13,114,514
190410	DTA ON OTHER RECEIVABLES FR. DERIV. FINANCIAL INSTRUMENTS	6,088,900	8,870,666	7,312,902	5,629,489
190411	DTA ON OTHER REC. FR. DERIV. - NON-CURRENT				2,807,326
190415	DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS		-	(1,844,911)	(1,615,201)
190418	DTA ON LIABILITIES (EXCLUDING DERIVATIVES)	25,825,793	30,767,358	1,951,728	1,948,812
190423	DTA ON TAX CREDITS		(230,227)	(230,227)	-
190461	NETTING OUT DEFERRED TAX ASSETS - C		-	(17,639,575)	(21,884,941)
190462	NETTING OUT DEFERRED TAX ASSETS - D			17,639,575	21,884,941
190507	DTA ON INVENTORIES - STATE			187,839	218,397
190508	DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.) - STATE			57,335	135,047
190511	DTA ON OTHER REC. FR. DERIV. - STATE - CURRENT				67,699
190515	DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS - STATE			22,432	27,152
190518	DTA ON LIABILITIES (EXCLUDING DERIVATIVES) - STATE			2,028,774	499,105
190561	NETTING OUT DEFERRED TAX ASSETS - STATE - A			(178,334)	(308,682)
190562	NETTING OUT DEFERRED TAX ASSETS - STATE - B			178,334	308,682
190608	DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.) - STATE (NON-CURRENT)			1,903,608	2,390,387

Louisville Gas & Electric Company  
Case No. 2009-00549  
Accumulated Deferred Income Taxes

Account	Account Description	DEC-2006	DEC-2007	DEC-2008	DEC-2009
190610	DTA ON OTHER RECEIVABLES FR. DERIV. FINANCIAL INSTRUMENTS - STATE (NON-CURRENT)			1,333,660	1,026,654
190611	DTA ON OTHER REC. FR. DERIV. - STATE - NON-CURRENT				511,974
190615	DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS - STATE (NON-CURRENT)			(336,458)	(294,565)
190618	DTA ON LIABILITIES (EXCLUDING DERIVATIVES) - STATE (NON-CURRENT)			193,655	219,561
190661	NETTING OUT DEFERRED TAX ASSETS - STATE - C	(3,567,299)		(3,094,465)	(3,854,011)
190662	NETTING OUT DEFERRED TAX ASSETS - STATE - D			3,094,465	3,854,011
190997	QUARTERLY CHANGES OF DTA				
190999	QUARTERLY CHANGES OF DTL	(32,046,331)			
282001	DEF INC TAX-PROP-FED	(315,933,351)			
282003	DEF INC TAX-PROP-ST	(69,027,998)			
282007	FASB 109 ADJ-FED PRO	1,639,011		233,702	(706,368)
282009	FASB 109 ADJ-ST PROP	16,549,147		15,631,587	14,944,377
282503	DTL ON FIXED ASSETS	(347,618,526)	(368,258,704)	(320,397,064)	(328,120,450)
282703	DTL ON FIXED ASSETS - STATE (NON-CURRENT)			(67,625,140)	(68,993,469)
282999	QUARTERLY CHANGES OF DTL	347,618,526			
283001	DEF INC TAX-OTH-FED	(17,394,107)			
283002	DEF INC TAX CURRENT-OTH-FED	(974,615)			
283003	DEF INC TAX-OTH-ST	(3,373,363)			
283004	DEF INC TAX CURRENT-OTH-STATE	(168,377)			
283408	DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE)		(4,457)	(1,960)	(1,372)
283413	DTL ON PREPAID EXPENSES	(1,143,540)	(993,738)	(975,906)	(1,691,235)
283418	DTL ON LIABILITIES (EXCLUDING DERIVATIVES)	(2,799,725)	(9,770,775)		
283461	NETTING OUT DEFERRED TAX LIABILITIES - A			977,867	1,692,607
283462	NETTING OUT DEFERRED TAX LIABILITIES - B			(977,867)	(1,692,607)
283506	DTL ON OTHER FINANCIAL ASSETS (LOANS, SECUR., OTHER)	(7,654,009)	(7,230,684)	(7,965,758)	(7,606,261)
283508	DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE)	(3,814,997)	(7,895,457)	(24,690,498)	(28,207,502)
283515	DTL ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS	(5,181,327)	(3,964,731)		
283518	DTL ON LIABILITIES (EXCLUDING DERIVATIVES)			873,264	(235,122)
283561	NETTING OUT DEFERRED TAX LIABILITIES - C			17,639,575	21,884,941
283562	NETTING OUT DEFERRED TAX LIABILITIES - D			(17,639,575)	(21,884,941)
283608	DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE) - STATE			(358)	(250)
283613	DTL ON PREPAID EXPENSES - STATE			(177,977)	(308,432)
283661	NETTING OUT DEFERRED TAX LIABILITIES - STATE - A			178,334	308,682

Louisville Gas & Electric Company  
Case No. 2009-00549  
Accumulated Deferred Income Taxes

<u>Account</u>	<u>Account Description</u>	<u>DEC-2006</u>	<u>DEC-2007</u>	<u>DEC-2008</u>	<u>DEC-2009</u>
283662	NETTING OUT DEFERRED TAX LIABILITIES - STATE - B			(178,334)	(308,682)
283706	DTL ON OTHER FINANCIAL ASSETS (LOANS, SECUR., OTHER) - STATE (NON-CURRENT)			(1,452,722)	(1,387,160)
283708	DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE) - STATE (NON-CURRENT)			(4,502,826)	(5,144,225)
283718	DTL ON LIABILITIES (EXCLUDING DERIVATIVES) - STATE (NON-CURRENT)			159,328	(893)
283761	NETTING OUT DEFERRED TAX LIABILITIES - STATE - C	3,943,265		3,094,465	3,854,011
283762	NETTING OUT DEFERRED TAX LIABILITIES - STATE - D			(3,094,465)	(3,854,011)
283998	QUARTERLY CHANGES OF DTA	16,650,333	-	-	-
283999	QUARTERLY CHANGES OF DTL		-	-	-
Total	SUM	(332,598,495)	(345,956,412)	(345,910,126)	(369,191,235)



LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010

Question No. 62

Responding Witness: Ronald L. Miller

Q-62. Please provide the following amounts for 2007, 2008 and 2009:

- a. Income tax expense, current, deferred, deferred-credit, investment tax credit deferred and investment tax credit amortized from prior years. Identify by Uniform System Account number.
- b. Identify the benefit giving rise to each charge, as shown in the example below.
- c. Separate federal and state amounts.
- d. Cite the order or ruling on which the Company bases rate treatment of these benefits (normalized or flow-through). Note the rate treatment (normalized or flow-through).
- e. State the accumulated total for each as it appears on the test period balance sheets. Identify by Uniform System Account Number.
- f. State the rate base treatment of each item (e.g. deducted from rate base, cost-free capital, treated as equity, etc.).
- g. Cite the order or ruling on which the Company bases treatment identified in f.

A-62. a. Income Taxes:

Federal income taxes current –

	<u>2007</u>	<u>2008</u>	<u>2009</u>
Account 409.1	\$34,624,585	\$40,043,410	\$25,272,571
Account 409.2	<u>(\$554,280)</u>	<u>(\$2,606,715)</u>	<u>\$709,666</u>
Total	\$34,070,305	\$37,436,695	\$25,982,237

State income taxes current –

	<u>2007</u>	<u>2008</u>	<u>2009</u>
Account 409.1	\$7,620,509	\$4,282,424	\$3,893,528
Account 409.2	<u>(\$125,334)</u>	<u>(\$479,337)</u>	<u>\$126,707</u>
Total	\$7,495,175	\$3,803,087	\$4,020,235

Federal income taxes deferred –

	<u>2007</u>	<u>2008</u>	<u>2009</u>
Account 410.1	\$32,449,161	\$46,281,208	\$82,370,736
Account 410.2	<u>\$834,230</u>	<u>\$149,546</u>	<u>\$7,542,731</u>
Total	\$33,283,391	\$46,430,754	\$89,913,467

State income taxes deferred –

	<u>2007</u>	<u>2008</u>	<u>2009</u>
Account 410.1	\$6,850,545	\$6,787,580	\$10,416,211
Account 410.2	<u>\$151,969</u>	<u>\$23,327</u>	<u>\$1,353,296</u>
Total	\$7,002,514	\$6,810,907	\$11,769,507

Federal income taxes deferred-credit –

	<u>2007</u>	<u>2008</u>	<u>2009</u>
Account 411.1	(\$22,973,292)	(\$48,546,325)	(\$74,045,158)
Account 411.2	<u>(\$2,908)</u>	<u>(\$234,529)</u>	<u>(\$1,696,154)</u>
Total	(\$22,976,200)	(\$48,780,854)	(\$75,741,312)

State income taxes deferred-credit –

	<u>2007</u>	<u>2008</u>	<u>2009</u>
Account 411.1	(\$5,350,391)	(\$9,281,075)	(\$8,965,361)
Account 411.2	<u>(\$7,064)</u>	<u>(\$38,895)</u>	<u>(\$286,981)</u>
Total	(\$5,357,455)	(\$9,319,970)	(\$9,252,342)

Investment Tax Credit Deferred –

	<u>2007</u>	<u>2008</u>	<u>2009</u>
Account 411.4	\$8,979,626	\$8,121,028	\$3,649,346

Investment Tax Credit Amortized –

	<u>2007</u>	<u>2008</u>	<u>2009</u>
Account 411.4	(\$3,950,901)	(\$3,870,920)	(\$3,044,107)

	<u>2007</u>	<u>2008</u>	<u>2009</u>
Grand Total	\$58,546,455	\$40,630,727	\$47,297,031

- b. There is no “example below” in the question to reference.
- c. See answer to part (a) of this question.

- d. The Company follows the Internal Revenue Code and Commission practices to determine if an item flows through or is normalized. LG&E has no flow through items as all deferred items are normalized.
- e. There is no flow through amount at October 31, 2009. The entire deferred income tax amount is normalized.
- f. The deferred tax balances are deducted from rate base.
- g. The Company treatment of the deferred taxes is consistent with general rate making practices.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 63**

**Responding Witness: Ronald L. Miller**

Q-63. Please provide a detailed derivation of 2007, 2008 and 2009 research and development credits, including:

a. a list of all research, development and experimentation expenditures, and for each item provide separately:

(i) the amounts payable to inside and outside contractors;

(ii) the amount payable in the test period;

(iii) the total expenditures to be expensed in determining federal taxable income; and

(iv) the total expenditures qualifying for the R & E credit under I.R.C. paragraph 44f.

A-63. See Attached.

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2009-00549**  
**R&E Credit Analysis**

	2007	2008
<b>(i) Outside Contractors(No Inside Contractors)</b>		
EPRi	812,469	1,069,561
Nonqualified EPRi 50% Adjustment Per Agreement With IRS	(406,235)	(534,781)
Western KY Carbon Storage Foundation Inc.	0	123,832
University of Kentucky	0	250,000
University OF Kentucky Center For Applied Research	250,000	250,000
<b>Inside and Outside Contractors QRE's</b>	656,234	1,158,612
<b>(ii) Amount Payable In Test Period - 1,265,462</b>		<b>2</b>
<b>(iii) Total Expenditures to be Expensed In Determining Federal Taxable Income</b>	656,234	1,158,612
<b>Qualifying Credit Expenditures Expensed Reduced Credit</b>		
Qualifying Research Expenditures	656,234	1,158,612
280C Reduced Credit Deduction Percentage	13%	13%
Reduced Credit Allowed	85,310	150,620
		<b>1</b>

**(iv) Section 44f has been deleted from the I.R.C. and could not be referenced.**

- 1** Note: Election was made under I.R.C. code section 280C for a reduced credit. Not making this election would have required an adback of 35% of the Amount in (i).
- 2** 2009 Return has not been completed. Amounts included in test period above are estimates.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 64**

**Responding Witness: Ronald L. Miller**

- Q-64. Identify all net operating loss carrybacks and carryforwards for LG&E, its parent and each subsidiary for 2006, 2007, 2008 and 2009.
- A-64. There are no net operating loss carrybacks or carryforwards for LG&E for 2006, 2007, or 2008. See the attachment for net operating losses for its parent and subsidiaries. A motion for confidential treatment of this information is filed simultaneously herewith.

The 2009 federal tax return has not yet been prepared; this return will be filed before September 15, 2010.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 65**

**Responding Witness: Ronald L. Miller**

- Q-65. What amount of LG&E interest expense for tax purposes and separately for book purposes was allocated to Kentucky regulated operations on a combined and intrastate basis during the test period? Please explain and provide a reconciliation of the difference.
- A-65. LG&E has its own debt, and the related interest expense, therefore, no interest expense is allocated to LG&E's regulated operations from any other company for book or tax purposes.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 66**

**Responding Witness: Ronald L. Miller**

- Q-66. Regarding the investment tax credit, please provide the amount of 3%, 4%, 7%, 10%, and 11% credits the company generated, booked for ratemaking purposes, and/or used as a credit against federal tax liability for each year from 2006 through 2009 and the derivation of each of those amounts.
- A-66. LG&E had no investment tax credit at the rates mentioned above that were generated or used as a credit against its federal tax liability from 2006 through 2009. LG&E did have amortization from previous investment tax credit of \$4,021,661, \$3,950,901, \$3,870,901, and \$3,044,107 for the years 2006 through 2009, respectively.

LG&E did generate advanced coal investment tax credit equal to 15% of its portion of Trimble County Unit 2 eligible construction expenditures. The estimated credits recorded were \$3,000,000, \$8,979,626, \$8,121,028, and \$3,649,346 for years 2006 through 2009, respectively, and the actual amounts used as a credit against its tax liability were \$2,824,570, \$8,147,024 and \$8,843,361 for years 2006 through 2008, respectively. The 2009 federal return has not yet been filed. The amortization of this credit will start when the Trimble County Unit goes into service, expected to be in mid 2010.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 67**

**Responding Witness: Ronald L. Miller**

Q-67. For each distinct tax-timing difference for which the Company has provided deferred taxes, please identify the amount of excess deferred income taxes (i.e. deferred taxes accrued by the Company at federal tax rates higher than the current corporate tax rate, the excess is the difference over the current rate) existing on the Company's books at December 31, 2009 which can be flowed back to ratepayers on an accelerated basis (i.e. such amortization is not prohibited by the normalization requirements of the Internal Revenue Code). Show how these amounts are calculated.

A-67. LG&E had no excess deferred income taxes existing on the books at December 31, 2009 which could be flowed back to ratepayers on an accelerated basis. In accordance with Internal Revenue Code Section 203(e) normalization requirements, excess reserves may not be reduced more rapidly than under the average rate assumption method (ARAM). LG&E applies this method which reduces excess deferred income tax reserves over the remaining book lives of the underlying property.

Also see response to KPSC-1 Question No. 25.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 68**

**Responding Witness: Ronald L. Miller**

- Q-68. Will the amount of investment tax credits utilized be increased if the Company is granted its requested rate increase in these proceedings? If not, why not? If so, provide calculations showing the Company's best estimate as to how much ITC will be utilized.
- A-68. No, the amount of investment tax credit utilized will not be increased if the Company is granted its requested rate increase in these proceedings. LG&E has utilized all investment tax credit claimed.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 69**

**Responding Witness: Ronald L. Miller**

Q-69. Provide detailed descriptions of any IRS audit, settlements with the Internal Revenue Service, or audit adjustments made during the three years ending December 31, 2009.

A-69. The IRS has completed their audit of LG&E for the 2007 tax year and made the following adjustments:

- Section 118 adjustment for additional taxable income of \$6,439,530.
- Section 162 adjustment for a reduction in taxable income of \$1,768,028.
- Depreciation adjustment that reduced taxable income by \$45,134.

The net effect to LG&E for 2007 of these temporary difference adjustments was an increase to taxable income of \$4,626,368. Additionally, as part of the Compliance Assurance Process (CAP), certain adjustments to eligible progress expenditures associated with the advance coal credit were incorporated into the originally filed returns.

The IRS has completed their audit of the 2008 tax year. As part of the Compliance Assurance Process, the return was accepted as filed except for two items, bonus depreciation and adjustments related to our application to change our accounting for repair expenses. Both of these areas remain under review; however, the IRS has proposed no adjustments for the 2008 tax year.

The 2009 tax year is currently under examination and no adjustments have been proposed at this time.

The 2005/2006 IRS audits were completed in February 2009. Adjustments were made to:

- Eligible progress expenditures in connection with the advance coal credit resulting in a reduction in LG&E's 48A credit of \$1,154,996.
- Section 118 adjustment for additional taxable income of \$1,673,972.
- Section 162 adjustment for a reduction in taxable income of \$421,297.
- Depreciation adjustment that increased income by \$686,161.
- Depreciation adjustment that increased taxable income by \$295,336.
- Reduction in Research and Experimental Credit of \$6,308,653.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 70**

**Responding Witness: Ronald L. Miller**

Q-70. Provide a copy of any and all revenue ruling requests, IRS responses, and correspondence between the Company and the IRS during the ten years ending December 31, 2009.

A-70. LG&E has not made any requests for IRS income tax revenue rulings during the ten years ending December 31, 2009.

The Company does have routine correspondence with the IRS in dealing with payroll matters, employee benefits, income tax audits, tax payments/refunds, and other miscellaneous federal tax matters. Correspondence of this nature is available upon request or for inspection at the Company's offices, if needed.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 71**

**Responding Witness: Ronald L. Miller**

Q-71. List total property taxes and property tax refunds or abatements each year, for the test period and the most recent three years for which actual information is available. Describe and show the accounting treatment accorded to each item, showing journal entries, dates, accounts, amounts and descriptions.

A-71. See attachment.

**Louisville Gas & Electric Company**  
**Case No. 2009-00548**  
**Property Taxes**

<u>Account</u>	<u>Description</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>Test Year</u>
408.1	Property Tax Expense	13,595,558	14,981,727	14,481,268	15,137,337
408.2	Property Tax Expense	1,444	1,815	2,388	2,155
107	Construction Work in Progress	34,073	97,659	144,769	136,918

**There were no refunds or abatements during the three years ending December 31, 2009 or the test year.**



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 72**

**Responding Witness: Ronald L. Miller**

- Q-72. List all amounts of property taxes under dispute at December 31, 2009, and indicate the tax year and the taxing district to which each relates.
- A-72. LG&E received a letter dated December 30, 2009, from the Kentucky Department of Revenue confirming a settlement in connection with a property tax dispute for the 2009 tax year. This letter was not received until January 4, 2010, however, the impact of this settlement was recorded in the year ended December 31, 2009.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 73**

**Responding Witness: Ronald L. Miller**

- Q-73. List all property tax refunds, by geographical area and taxing authority, by year, received in the most recent three years through 2009.
- A-73. No property tax refunds were received for the most recent three years through 2009.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 74**

**Responding Witness: Ronald L. Miller**

Q-74. Please explain and provide all workpapers and source documents supporting the derivation of the taxable bases for Kentucky property taxes for 2007, 2008 and 2009.

A-74. See attached CD in folder titled Question No. 74.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2009-00549**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 75**

**Responding Witness: Ronald L. Miller**

Q-75. Provide full supporting documentation, workpapers and correspondence associated with refunds of any and all taxes other than income taxes received in 2007, 2008 and 2009. Indicate which accounts were affected and the associated dollar amounts. Also describe how the Company intends to treat this/these item(s) for rate case purposes.

A-75. LG&E received a \$3,360,522 Kentucky Sales/Use tax refund in February 2009 for the audit period covering October 1997 to December 2001. Of this total, \$1,522,545 had been recorded prior to 2007, \$337,977 was recorded to capital accounts in 2007, and \$1,500,000 was recorded in 2008. Of the \$1,500,000 refund, \$1,410,085 was credited to capital and \$89,915 was credited to operation and maintenance accounts.

Interest income of \$1,931,769 on this refund was recorded in the amounts of \$647,225, \$391,009, \$1,130,937 and (\$237,402) in periods prior to 2007, 2007, 2008 and 2009, respectively.

The settlement agreement related to this refund is attached and provided under seal. A motion for confidential treatment of this information is filed simultaneously herewith.

There were also Louisville Metro payroll withholding tax refunds from January 2008 of \$7, and February 2008 of \$3 that were credited to FERC account 241.

IRS 941 payroll withholding tax refunds were also received for \$5,280, \$10 and \$12 that were credited to FERC accounts 241 and 236 for the 2007, 2008 and 2009 periods.

QUESTIONS, CALL (877)973-4357

COMMONWEALTH OF KENTUCKY  
 DEPARTMENT OF THE TREASURY  
 VENDOR: ZZMISCOTHR

DATE: 02/02/2009

PAYMENT DOCUMENT			INVOICE NO.	DESCRIPTION	AMOUNT
CD	DEP	DOC NUMBER			
GAX2	130	0900018412		refund sales and use tax	5,292,291.
			Tax	150,000	
			Tax	1,860,521.46	
			Tax	1,171,769.14	
				<hr/>	
				5,292,291.19	
CHECK NO: 14047760			TOTAL		5,292,291.19

00211



Farmers Bank and  
 Capital Trust Co  
 Frankfort KY

COMMONWEALTH OF KENTUCKY  
 DEPARTMENT OF THE TREASURY  
 Frankfort, Kentucky

Real  
 RV

Check Number  
 G1 14047760

Date: 02/02/2009

Pay to the Order of  
 Louisville Gas and Electric Co  
 Attn: Ronald Miller  
 220 W. Main Street  
 Louisville KY 40202

Five Million Two Hundred Ninety Two Thousand Two Hundred Ninety One An

Amount \$\*\*\*5,292,291.19

*Todd Hollenbach*

State Treasurer

LGE AUDIT REFUND BREAKDOWN

PROJECT #	FERC	UNIT	Cost Adj/ Tax Ref	Life	mp. depr	# of mos	Life Depr Calc	DEPRECIATION TAX TO BE CREDITED TO PLANT	COR	COR Depr Adj
								30-Jun-1999	30-Jun-1999	30-Jun-1999
GENERATION										
A96-406260	312 GEN	CR6	78,469.32	2.54%	166.09	114.5	19,017.31	78,469.32	0.65%	4,866.25
A96-406260	312 GEN	CR6	58,650.00	2.54%	124.14	114.5	14,214.03	58,650.00	0.65%	3,637.67
110613	312 GEN	MC1 SO2	0.00	3.34%	-	114.5	-	0.00	0.75%	-
110615	312 GEN	MC2 SO2	0.00	1.93%	-	114.5	-	0.00	0.47%	-
101611	312 GEN	MC4 SO2	41,390.43	4.91%	169.36	114.5	19,391.72	41,390.43	0.72%	2,843.04
A98114232	312 GEN	MC1	64,796.28	2.01%	108.53	114.5	12,428.69	64,796.28	0.49%	3,028.67
100430	312 GEN	CR5	28,309.98	1.00%	23.59	114.5	2,701.06	28,309.98	0.89%	2,404.50
112703	312 GEN	MC4 SO2	3,999.04	4.91%	16.36	114.5	1,873.22	3,999.04	0.72%	274.80
DIGITAL CONTROLS										
A97-526232	312 GEN	MC1	175,203.57	2.01%	293.47	114.5	33,602.32	175,203.57	0.49%	8,191.33
TOTAL STEAM			<u>450,818.62</u>				<u>103,226.35</u>			<u>25,247.26</u>
TRANSMISSION EQUIPMENT										
H98040313	353		181,962.37	2.10%	318.43	114.5	38,460.24	181,962.37	0.00%	-
H95016313	353		59,786.53	2.10%	104.63	114.5	11,980.14	59,786.53	0.00%	-
108257	353		98,355.21	2.10%	172.14	114.5	19,710.03	98,355.21	0.00%	-
TOTAL TRANSMISSION			<u>340,114.11</u>				<u>68,150.41</u>			
DISTRIBUTION EQUIPMENT										
G94145392	368		619,151.81	2.34%	1,207.35	114.5	138,241.58	619,151.81	0.53%	31,311.37
			<u>1,410,084.54</u>				<u>309,618.34</u>			<u>56,558.43</u>

9.5 yrs x 12 + 1/2 months for June

Σ① = 122,848.21 deprec expense  
 ② 68,150.41  
 ③ 159,509.95

Source: Springen  
 Date

	Salvage	d-p/mo	#/mths	Salvage Depr Adj	
78,468.32	30-Jun-1999	12/31/08	(8.50)	114.5	(973.25)
58,850.00	30-Jun-1999	12/31/08	(6.35)	114.5	(727.08)
0.00	30-Jun-1999	12/31/08	-	114.5	-
0.00	30-Jun-1999	12/31/08	-	114.5	-
41,390.43	30-Jun-1999	12/31/08	(8.62)	114.5	(986.99)
64,796.28	30-Jun-1999	12/31/08	(5.94)	114.5	(680.13)
28,309.98	30-Jun-1999	12/31/08	(2.83)	114.5	(324.04)
3,999.04	30-Jun-1999	12/31/08	(0.83)	114.5	(95.04)
175,203.57	30-Jun-1999	12/31/08	(16.06)	114.5	(1,838.87)
					(5,625.40)
181,962.37	30-Jun-1999	12/31/08	-	114.5	-
59,786.53	30-Jun-1999	12/31/08	-	114.5	-
98,365.21	30-Jun-1999	12/31/08	-	114.5	-
619,151.81	30-Jun-1999	12/31/08	(87.71)	114.5	(10,042.80)
					(15,668.20)

Louisville Gas & Electric Company  
10/97 to 12/01 Audit Settlement

Refund Amount	Interest Amount
3,360,521.96	1,200,942.00
1,860,521.96	1,200,942.00
1,500,000.00	0.00

01/08/09 Agreed Settlement Amount  
10/07/07 Audit Workpaper Refund Allowed  
Net Receivable To Be Booked

Capital Piece	1,410,084.51
Noncapital Piece	89,915.49
<b>Total Breakdown</b>	<b>1,500,000.00</b>

Tax Entry

Sales Tax Settlement Additional Refund  
Interest on Sales Tax Settlement  
Interest on Sales Tax Settlement

Debit	Credit	Account	Product	Project	Task
1,500,000.00		143032			
	1,410,084.51	101000	GEN		
	71,915.49	502001	DIST		
	9,000.00	582001	TRANS		
	9,000.00	562001	PENDING		
	1.00	143031	PENDING		
		419106			

Source: Dale Stringer

LOUISVILLE GAS AND ELECTRIC COMPANY



Template Type: Functional Journal  
 Template Style: Single Journal Entry  
 Set of Books: LGE ENERGY LLC  
 Database: afmsprod

Category: Lit - Test Adjustment  
 Source: Lit - Test Spreadsheets  
 Currency: Lit - Test USD  
 Accounting Date: Lit - Date 1--Dec-2008  
 Group ID: Value 9112  
 Batch Name: Test PAD  
 Journal Name: Test J324-0100-1208  
 Journal Description: Test Sales Tax refund depr adj.  
 Reverse Journal: Lit - Test  
 Reversal Period: Lit - Test

Upl	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE	ORACOUNT	INTERCOMPAN	PENDITURE	TO LOCATION	Debit Value	Credit Value	Start Amount Value	Description Text	Line DEF Context	Line DEF 1 Text	Line DEF 2 Text
0100		122	006250	006250	403015	0000	0697	0000	159,509.95	159,509.95	136800	Cost Adj	No		
0100		347	006250	006250	101109	0000	0699	0000	619,151.81	619,151.81		LIFE	No		
0100		304	006250	006250	108109	0000	0697	0000	138,241.58			CDR	No		
0100		301	006250	006250	108119	0000	0697	0000	31,311.17			SALVAGE	No		
0100		301	006250	006250	108419	0000	0697	0000	10,042.80	10,042.80	135300	Cost Adj	No		
0100		121	006250	006250	403014	0000	0699	0000	68,150.41	68,150.41		LIFE	No		
0100		347	006250	006250	101106	0000	0697	0000	340,114.11	340,114.11		CDR	No		
0100		304	006250	006250	108106	0000	0697	0000	68,150.41			Cost Adj	No		
0100		111	006250	006250	403011	0000	0697	0000	122,849.21	122,849.21	131200	LIFE	No		
0100		347	006250	006250	101106	0000	0699	0000	450,818.59	450,818.59		CDR	No		
0100		304	006250	006250	108106	0000	0697	0000	103,226.35			SALVAGE	No		
0100		301	006250	006250	108116	0000	0697	0000	25,247.26			Receivable	Yes	117629	143032
0100		703	006250	006250	108416	0000	0697	0000	5,625.40	5,625.40			No		
0100		703	006250	006250	143032	0000	0699	0000	1,410,084.51	1,410,084.51			No		
0100		347	006250	006250	143032	0000	0699	0000	1,410,084.51	1,410,084.51			No		
<b>Totals:</b>									3,186,345.79	3,186,345.79					

0 Description: Year End depreciation adjustment due to Sales Tax Refund on prior years capital projects.

0 Prepared By: Debra Kinder 1/8/2008

0 Upload/concurrent ID: 17147691

Approved By: *[Signature]*

Posted By: *[Signature]*

Posted/Concurrent ID: 17147787

LOUISVILLE GAS AND ELECTRIC COMPANY

Template Type:  
 Template Style:  
 Set of Books:  
 Database:

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 dcm3prod



Category: **Lev. Tax**  
 Source: **Lev. Tax**  
 Currency: **USD**  
 Accounting Date: **2/17/2009**  
 Group ID: **4728**  
 Batch Name: **JRM**  
 Journal Name: **J407-0100-0209**  
 Journal Description: **Sales Tax Settlement**  
 Reverse Journal: **Reverse Journal**  
 Reversal Period: **Lev. Tax**

UPI	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE OR ACCOUNT	TERMPER	PERCENTURE	LOCATION	Debit Value	Credit Value	SIAT Amount Value	Description Text	Line DFF Context Text	Line DFF 1 Text	Line DFF 2 Text
0100	703	006250	006250	143032	0000	0000	699	0.81	0.81	-	Sales Tax Settlement	Yes	117629	143032
0100	141	006250	006250	930207	0000	0000	699	0.81	0.81	-	Other Misc. Gen Exp.	Yes	117629	930207
0100	703	006250	006250	143031	0000	0000	699	237,401.77	237,401.77	-	Accts Rec - RAR Settlements	Yes	117629	143031
0100	141	006250	006250	419106	0000	0000	699	237,401.77	237,401.77	-	Int Inc-ST Tax Pmt	Yes	117629	419106
<b>Totals:</b>								237402.56	237402.56	237402.56				

0 Description: **LGE Sales Tax Settlement**

Prepared By: *John Morgan* 3-2-09  
 Upload/Concurrent ID: **17647607**

Approved By: *John*

Posted By: *John*

Posted/Concurrent ID: **17647608**

Template Type:  
 Template type:  
 Set of Books:  
 Database:

Functional Journal  
 Single Journal Entry  
 E OR U.S. LLC  
 of mspod

Company  
 Name  
 Currency  
 Accounting Date  
 Group ID  
 Branch Name  
 Journal Name  
 Journal Description  
 Reverse Journal  
 Statement Period

Loc. Test Y/N  
 Loc. Test SpreadSheet  
 Loc. Test USD  
 Loc. Date 12/12/08  
 Value 4788  
 Test JRM  
 Test JRM-0100-1208  
 Test Sales Tax Refund

LOUISVILLE GAS AND ELECTRIC COMPANY



LINE	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE	ORG	INTERCOMPANY	EXPENDITURE	TYPE	LOCATION	Debit Value	Credit Value	Net Amount Value	Description	Line DEF 1	Line DEF 2	Line DEF 3
B	0100	703	006250	0000	0000	0000	0000	0000	0000	162,708.00	162,708.00		Interest on Sales Tax Audit Refund	117829	143031	
B	0100	141	008250	0000	0000	0000	0000	0000	0000	162,708.00	162,708.00		Interest on Sales Tax Audit Refund	117829	143031	419100
Totals:										162,708.00	162,708.00					

Description: To Book LGE updated 2008 interest related to 10-17-07 sales tax worksheets based on its due for the State of Kentucky

Prepared By: gfw Date: 12-19-08  
 Updated/Document ID: 16960675

Approved By: gfw  
 Posted/Document ID: 16963343

LOUISVILLE GAS AND ELECTRIC COMPANY

Template Type:  
 Template Style:  
 Set of Books:  
 Database:

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 oimsprod



Category: List - Text: Adjustment  
 Source: List - Text: Spreadsheet  
 Currency: List - Text: USD  
 Accounting Date: List - Date: 01-Dec-08  
 Group ID: Value: 4800  
 Batch Name: Text: KLT  
 Journal Name: Text: JZ16-0100-1208  
 Journal Description: Text: Sales Tax Refund O&M  
 Reverse Journal: List - Text No  
 Reversal Period: List - Text

UI	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE_ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE_TYPE	LOCATION	Debit Value	Credit Value	Stat Amount Value	Description Text	Live Diff Contact	Live Diff 1 Text	Live Diff 2 Text
0100	703	006250	006250	006250	143032	0000	0699	0000	88,915.49	88,915.49		Sales Tax Refund Receivable	Yes	117629	143032
0100	141	006250	006250	006250	930207	0000	0699	0000				Sales Tax Refund	Yes	117629	930207
0100	703	006250	006250	006250	143031	0000	0699	0000	966,228.00	966,228.00		Int Receivable - ST Refund	Yes	117629	143031
0100	141	006250	006250	006250	419108	0000	0699	0000				Interest on Sales Tax Refund	Yes	117629	419108
Totals:									1,058,144.49	1,058,144.49					

Description: To record sales (use) tax refund receivable - O&M portion. Capital portion to be recorded by Property Accounting.

Prepared By: KJ  
 Upload/concurrent ID: 1747402

Approved By: M. Kelly

Posted By: M. Kelly  
 Posted/Concurrent ID: 17148031



LOUISVILLE GAS AND ELECTRIC COMPANY

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 00000000

Template Type:  
 Template By:  
 Date Entered:  
 Deleted:

Category:  
 Source:  
 Accounting Date:  
 Group ID:  
 Batch Name:  
 Journal Name:  
 Journal Description:  
 Reverse Journal:  
 Reverse Period:

Line Type: Adjustment  
 Line Type: Spread/Reversal  
 Line Type: USD  
 Line Date: 4/25  
 Year: 2004  
 Tax: J484-0100-1000  
 Tax: Sales Tax Refunds  
 Line Type:

UPI	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE TYPE	LOCATION	Debit Value	Credit Value	Reversal Amount	Description	Line DFF Contst	Line DFF 1	Line DFF 2
R	0100	111	008250	008250	107001	0000	0877	0001	378,845.70	378,845.70		Sales Tax Audit Net Refund	Yes	117829	07111
R	0100	111	008250	008250	143010	0000	0089	0000	218,328.45	218,328.45		Sales Tax Audit Net Refund	Yes	117829	143010
R	0100	141	008250	008250	143010	0000	0089	0000				Interest on Sales Tax Audit Refund	Yes	117829	143010
R	0100	141	008250	008250	419100	0000	0089	0000				Interest on Sales Tax Audit Refund	Yes	117829	419100
									597,174.15	597,174.15					

Labels: To Book LGE 5 days / net Overall Net (Refund Adjustment) For 03/16/2007. Worksheet which includes line and related data from the State of Kentucky for the audit period covering 10/07 to 1/201.

Printed By: \_\_\_\_\_ Date Entered: \_\_\_\_\_  
 Approved By: \_\_\_\_\_  
 Uploaded/Consumed ID: \_\_\_\_\_

COURTVILLE GAS AND ELECTRIC COMPANY

Transfer Type:  
 Transfer From  
 Bill of Materials  
 Credit/Debit

Transfer Journal  
 Credit Journal Entry  
 LGE ENERGY LLC  
 General

Company  
 Operating  
 Accounting Date  
 Group ID  
 Journal Name  
 Journal Description  
 Revenue Account  
 Expense Account

US Tax Administration  
 US Tax Identification  
 US Tax ID  
 US State  
 US ZIP  
 US City  
 US State  
 US Country

U/I	COMPANY	PROJECT	DESCRIPTION	EXPENSE CODE	ACCOUNT	REFERENCE	EXPENSE TYPE	LOCATION	Back Value	Crash Value	Other Amount Value	Description	Line S/E/Contract	Line S/E/Contract	Line S/E/Contract
B	0100	700	00000	00000	41100	0000	0000	0000	78,000.00	78,000.00		Warrant on Sales Tax Audit Refund	11/20/07	11/20/07	11/20/07
B	0100	141	00000	00000	41100	0000	0000	0000				Interest on Sales Tax Audit Refund	11/20/07	11/20/07	11/20/07

Company: To track, report, or adjust project data from the same of accounts for the different entities. (2017 to 1921)

Prepared By: JRE  
 Unemployment ID: 11810443

Approved By: [Signature]

Prepared By: JRE  
 Unemployment ID: 11811207

LOUISVILLE GAS AND ELECTRIC COMPANY

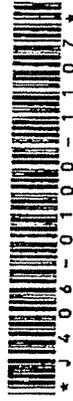
Template Type:  
 Template Style:  
 Set of Books:  
 Database:

Functional Journal  
 Single Journal Entry  
 E ON U.S. LLC  
 comstgpd

Category  
 Source  
 Currency  
 Accounting Date  
 Group ID  
 Batch Name  
 Journal Name  
 Journal Description  
 Reverse Journal  
 Reversal Period

Debit Tax  
 Debit Spreadsheet  
 Debit USD  
 Debit Date  
 Value  
 Total  
 Total  
 Total  
 Total

11/1/2007  
 4728  
 110100-1107  
 Sales Tax Refund



USEI COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE	ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE	TYPE	LOCATION	DEBIT	CREDIT	STATE AMOUNT	DESCRIPTION	USEI DFF	CONTEXT	LINE DFF	LINE DFF	LINE DFF
P	0100	111	008250	008250	107001	0000	0567	0901	0901	164,281.80	164,281.80		Sales Tax Audit Net Refund	12074	Yes	12074	10711	Test
R	0100	703	008250	008250	143019	0000	0599	0000	0000				Sales Tax Audit Net Refund	117629	Yes	117629	143019	Test
R	0100	703	008250	008250	143018	0000	0599	0000	0000				Sales Tax Audit Net Refund	117629	Yes	117629	143018	Test
P	0100	141	008250	008250	418106	0000	0599	0000	0000	32,456.00	32,456.00		Interest on Sales Tax Audit Refund	117629	Yes	117629	418106	Test
Total:										198,737.80	198,737.80							

Description: To Book LGE Sales Tax Overall Net Refund Adjustment Per Mortgage Mortgage which includes tax and interest due from the State of Kentucky for the audit period covering 10/97 to 12/01

Prepared By: gfw Date: 12-5-07  
 Approved By: gfw  
 Upload/Concurrent ID: 12798309

Posted By: gfw  
 Posted/Concurrent ID: 12798604



September 18, 2007

Internal Revenue Service  
Cincinnati, OH 45999-0038

RE: Louisville Gas & Electric Co  
TIN: 61-0264150  
Tax Period: June and September 2007

**E.ON U.S. LLC**  
Payroll  
220 West Main Street  
PO Box 32030  
Louisville, KY 40232  
www.eon-us.com

Teresa Conrad  
Manager, Payroll  
T 502-627-3425  
F 502-217-2392  
Teresa.conrad@eon-us.com

To Whom It May Concern:

We are in receipt of check number 2308 22492005 in the amount of \$5,279.70 for an overpayment made in June 2007. We are returning this check to you and ask that it be applied to September 2007. On September 4, 2007 we short paid our taxes by this amount, and therefore, are not due the refund.

Should you have any questions, please contact me at the number above.

Regards,

A handwritten signature in cursive script that reads "Teresa Conrad".

Teresa Conrad

**United States Treasury** <sup>15-51</sup> 000 A 493,261,187

09 11 07 43 AUSTIN, TEXAS 2308 22492005

2308 22492005 20091700 I01 2LOUI CNCNATIF-941 REF

Pay to the order of **LOUISVILLE GAS & ELECTRIC CO** 06/07

220 WEST MAIN STREET 05

LOUISVILLE KY 40202-1325 \$\*\*\*5279\*70

810799 22492005

REGIONAL COMBINING OFFICER VOID AFTER ONE YEAR

001

*Robert C. Thayer*

⑈ 2308 9 ⑆ 000000 518 ⑆ 22492005 8 ⑆ 050907

DIRECTOR  
INTERNAL REVENUE SERVICE CENTER  
TAXPAYERS RELATIONS DEPT STOP 536G  
COVINGTON, KY 45999

0235304368 PN

LOUISVILLE GAS & ELECTRIC CO  
  
220 WEST MAIN STREET  
LOUISVILLE KY 40202

```
-----  
: Date : Batch No. : :  
: October 5, 2007 : 12840 : CHECK IDENTIFICATION :  
: : : :  
-----  
: Taxpayer Identification Number : Number : Date :  
: 61-0264150 : 22492005 : September 11, 2007 :  
: : : :  
-----  
: Tax Period Ended : Form No. : Symbol : Amount :  
: June 30, 2007 : 941 : 2308 : $5,279.70 :  
: : : :  
-----
```

We have received the tax refund check described above.

It will take us approximately 60 days from the date listed on this form to properly research and credit your account.

If you have any questions about this form please write to us at the address shown on this form. You may call Janet Geiger between the hours of 6:00AM and 2:30PM at (859)669-3205 for assistance. If the number is outside your local calling area, there will be a long distance charge to you. If you prefer, you may call the IRS telephone number listed in your local directory. An employee there may be able to help you, but the office at the address shown on this form is most familiar with your case.

When you write to us with questions about this form, please provide your telephone number and the most convenient time for us to call so we can contact you if we need additional information. Please attach Copy 2 of this form to any correspondence to help us identify your case. Keep this copy for your records.

Thank you for your cooperation.



960207

Name (not your trade name) <b>Louisville Gas &amp; Electric Co.</b>	Employer identification number (EIN) <b>61-0264150</b>
--	---

If you are unsure about whether you are a monthly schedule depositor or a semiweekly schedule depositor, see Pub. 15 (Circular E), section 11.

14  **G**  **A** Write the state abbreviation for the state where you made your deposits OR write "MU" if you made your deposits in *multiple* states.

15 Check one:  Line 10 is less than \$2,500. Go to Part 3.

You were a monthly schedule depositor for the entire quarter. Fill out your tax liability for each month. Then go to Part 3.

Tax liability: Month 1

Month 2

Month 3

Total liability for quarter  Total must equal line 10.

You were a semiweekly schedule depositor for any part of this quarter. Fill out Schedule B (Form 941): Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to this form.

16 If your business has closed or you stopped paying wages  Check here, and enter the final date you paid wages

17 If you are a seasonal employer and you do not have to file a return for every quarter of the year  Check here.

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? (See the instructions for details.)

Yes. Designee's name

Select a 5-digit Personal Identification Number (PIN) to use when talking to IRS.

No.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

**X** Sign your name here  Print your name here

Date  Print your title here

Best daytime phone

Paid Preparer's Signature

Firm's name

Address

Date  Phone  EIN

ZIP code

SSN/PTIN

Check if you are self-employed.

Employers Quarterly Return

Page 1 of



LOUISVILLEMETRO  
REVENUE COMMISSION

FORM  
W-1 WEB

EMPLOYERS QUARTERLY RETURN OF OCCUPATIONAL LICENSE FEES WITHHELD

PRIMARY MAILING ADDRESS

W1 MAILING ADDRESS

Address Changed?

Address Changed?

Name: LOUISVILLE GAS & ELECTRIC CO

Name:

Address: 220 W Main St,

Address:

City, State, Zip: Louisville, KY 40202

City, State, Zip:

Phone: (502) 627-3828 Ext:

Phone: Ext:

Fax: (502) 627-4910

Fax:

Email: patricia.culbertson@econ-us.com

Email:

Status: Edited

Status:

Confirm#: 08E0374

Federal ID: 610264150

Date: 1/21/2008

Did you have employees this quarter? Yes  
Will you have employees in the future? Yes

ACCOUNT NUMBER: 533297

Permanently ceased having employees on:

FOR QUARTER ENDING: 20071231

Ceased all business activity on:

DUE ON OR BEFORE: 01/31/2008

NOTE: ENTRIES ON LINES 1-5 SHOULD ONLY INCLUDE AMOUNTS EARNED BY EMPLOYEES FOR WORK THAT WAS PERFORMED WITHIN LOUISVILLE METRO, KY.

QUARTERLY WAGES TAX DUE

1. ENTER TOTAL WAGES EARNED BY EMPLOYEES FOR WORK THAT WAS PERFORMED WITHIN LOUISVILLE METRO, KY. (EXCLUDE AMOUNTS EARNED BY ORDAINED MINISTERS AND DOMESTIC SERVANTS.)	(1) 12632417.22	(1a) 183170.05
2. AMOUNT OF WAGES EARNED BY NON-RESIDENT EMPLOYEES FOR WORK THAT WAS PERFORMED WITHIN LOUISVILLE METRO, KY. (EXCLUDE AMOUNTS EARNED BY ORDAINED MINISTERS AND DOMESTIC SERVANTS.)	(2) 5548739.32	
3. LINE 1 MINUS LINE 2. TOTAL WAGES EARNED BY RESIDENT EMPLOYEES FOR WORK PERFORMED WITHIN LOUISVILLE METRO, KY.	(3) 7083677.90	
4. AMOUNT OF WAGES EARNED BY RESIDENT MINISTERS AND DOMESTIC SERVANTS.	(4) 0.00	
5. LINE 3 PLUS LINE 4. TOTAL WAGES SUBJECT TO SCHOOL BOARD TAX.	(5) 7083677.90	(x).75% = (5a) 53127.58
6. TOTAL TAX DUE (Line 1a + Line 5a)	(6) 236297.63	

IF LINE 6 IS OVER \$3,000.00,  
YOU MUST BEGIN MAKING MONTHLY DEPOSITS BEGINNING NEXT QUARTER

MONTH ENDED	DUE DATE						
January	Feb. 15	April	May 15	July	Aug. 15	October	Nov. 15
February	Mar. 15	May	June 15	August	Sep. 15	November	Dec. 15
March	Apr. 15	June	July 15	September	Oct. 15	December	Jan. 15

7. PENALTY & INTEREST (7) 0.00

7a. MISC. FEES (7a) 0.00

RECONCILIATION

This section should be completed by only those employers who are required to make monthly deposits. This applies to employers who paid license fees totaling more than \$3,000.00 during any one of the preceding four (4) calendar quarters. Figures on Lines 9A-9C must reflect the amount that should have been paid for each month and should be equal to the Total Tax Due (Line 6).

8. TOTAL AMOUNT DUE (Line 6 + Line 7) (8) 236297.63

9.) A 75394.80 B 77816.80 C 83093.19

10. TOTAL DEPOSITS PAID FOR THE QUARTER (10) 236304.79

11. ADDITIONAL PAYMENT DUE (If Line 8 > Line 10) (11) 0.00

AMOUNT DUE 1<sup>ST</sup> MONTH AMOUNT DUE 2<sup>ND</sup> MONTH AMOUNT DUE 3<sup>RD</sup> MONTH

12. OVERPAYMENT TO BE CREDITED TO NEXT QUARTER (12) 0.00

THIS IS TO CERTIFY THAT THE INFORMATION SHOWN ON THIS RETURN IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

Patricia Culbertson

Sr Payroll Associate  
TITLE

13. OVERPAYMENT TO BE REFUNDED (13) 7.16

AUTHORIZED SIGNATURE

Penalty and interest will be reassessed after due date if full payment is not received on time or deposits were not made on time.

MAILING ADDRESS: P.O. BOX 35410 • LOUISVILLE, KENTUCKY 40232-5410  
Telephone: (502) 574-4880 • www.metrorevenue.org • Fax: (502) 574-4818 • taxhelp@metrorevenue.org • TDD: (502) 574-4811

Employers Quarterly Return

Page 1 of



LOUISVILLEMETRO  
REVENUE COMMISSION

FORM  
W-1 WEB

EMPLOYERS QUARTERLY RETURN OF OCCUPATIONAL LICENSE FEES WITHHELD

PRIMARY MAILING ADDRESS

W1 MAILING ADDRESS

Address Changed?

Address Changed?

Name: LOUISVILLE GAS & ELECTRIC CO

Name:

Address: 220 W MAIN ST,

Address:

City, State, Zip: LOUISVILLE, KY 40202

City, State, Zip:

Phone: (502) 627-4970 Ext:

Phone: Ext:

Fax: (-)

Fax:

Email:

Email:

Status:

Status:

Confirm#: 07E3397

Federal ID: 610264150

Date: 12/6/2007

Did you have employees this quarter? Yes  
Will you have employees in the future? Yes

ACCOUNT NUMBER: 533297

Permanently ceased having employees on:

FOR QUARTER ENDING: 20070930

Ceased all business activity on:

DUE ON OR BEFORE: 10/31/2007

NOTE: ENTRIES ON LINES 1-5 SHOULD ONLY INCLUDE AMOUNTS EARNED BY EMPLOYEES FOR WORK THAT WAS PERFORMED WITHIN LOUISVILLE METRO, KY.

	QUARTERLY WAGES	TAX DUE
1. ENTER TOTAL WAGES EARNED BY EMPLOYEES FOR WORK THAT WAS PERFORMED WITHIN LOUISVILLE METRO, KY. (EXCLUDE AMOUNTS EARNED BY ORDAINED MINISTERS AND DOMESTIC SERVANTS.)	(1) 14207994.46	(x) 45% = (1a) 206015.92
2. AMOUNT OF WAGES EARNED BY NON-RESIDENT EMPLOYEES FOR WORK THAT WAS PERFORMED WITHIN LOUISVILLE METRO, KY. (EXCLUDE AMOUNTS EARNED BY ORDAINED MINISTERS AND DOMESTIC SERVANTS.)	(2) 6290585.94	
3. LINE 1 MINUS LINE 2. TOTAL WAGES EARNED BY RESIDENT EMPLOYEES FOR WORK PERFORMED WITHIN LOUISVILLE METRO, KY.	(3) 7917408.52	
4. AMOUNT OF WAGES EARNED BY RESIDENT MINISTERS AND DOMESTIC SERVANTS.	(4) 0.00	
5. LINE 3 PLUS LINE 4. TOTAL WAGES SUBJECT TO SCHOOL BOARD TAX.	(5) 7917408.52	(x) 75% = (5a) 59380.56

IF LINE 6 IS OVER \$3,000.00,

YOU MUST BEGIN MAKING MONTHLY DEPOSITS BEGINNING NEXT QUARTER

MONTH ENDED	DUE DATE						
January	Feb. 15	April	May 15	July	Aug. 15	October	Nov. 15
February	Mar. 15	May	June 15	August	Sep. 15	November	Dec. 15
March	Apr. 15	June	July 15	September	Oct. 15	December	Jan. 15

6. TOTAL TAX DUE (Line 1a + Line 5a) (8) 265396.48

7. PENALTY & INTEREST (7) 0.00

7a. MISC FEES (7a) 0.00

RECONCILIATION

This section should be completed by only those employers who are required to make monthly deposits. This applies to employers who paid license fees totaling more than \$3,000.00 during any one of the preceding four (4) calendar quarters. Figures on Lines 6A-9C must reflect the amount that should have been paid for each month and should be equal to the Total Tax Due (Line 6).

8. TOTAL AMOUNT DUE (Line 6 + Line 7) (8) 265396.48

10. TOTAL DEPOSITS PAID FOR THE QUARTER (10) 265399.63

1.) A 73091.39 B 114358.73 C 77949.51

11. ADDITIONAL PAYMENT DUE (If Line 8 > Line 10) (11) 0.00

AMOUNT DUE 1<sup>ST</sup> MONTH AMOUNT DUE 2<sup>ND</sup> MONTH AMOUNT DUE 3<sup>RD</sup> MONTH

THIS IS TO CERTIFY THAT THE INFORMATION SHOWN ON THIS RETURN IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

Tricia Culbertson

Sr Payroll Associate  
TITLE

AUTHORIZED SIGNATURE

12. OVERPAYMENT TO BE CREDITED TO NEXT QUARTER (12) 0.00

13. OVERPAYMENT TO BE REFUNDED (13) 3.15

Penalty and interest will be reassessed after due date if full payment is not received on time or deposits were not made on time.

MAILING ADDRESS: P.O. BOX 35410 • LOUISVILLE, KENTUCKY 40232-5410

Telephone: (502) 574-4880 • www.metrorevenue.org • Fax: (502) 574-4818 • taxhelp@metrorevenue.org • TDD: (502) 574-4811

200822 1A 01 200803  
 008794

6150 49  
 19202 IRS USE ONLY

17111-134-71511-8 B0067100 1  
 610264150 L.M 2



Department of the Treasury  
 Internal Revenue Service  
 Cincinnati, OH 45999-0038

For assistance, call:  
 1-800-829-0115

**Notice Number:** CP112  
**Date:** June 9, 2008

05-12-08P03:10 RCVD

005104.455575.0022.001 1 MB 0.369 702  


**Taxpayer Identification Number:**  
 61 0264150  
**Tax Form:** 941  
**Tax Period:** March 31, 2008



005104

LOUISVILLE GAS & ELECTRIC CO  
 220 W MAIN ST  
 LOUISVILLE KY 40202-1395996

*CK ✓  
 P/S ✓  
 7/25/08*

**We Changed Your Tax Return  
 And You Are Due A Refund**

We're sending you this notice to explain why we changed your return for the above tax period, the amount of your refund, and when you can expect to receive your refund.

**Why We Changed Your Tax Return**

- We found the amount reported as total Federal Tax Deposits for the quarter differs from the amount we have credited to your account.

**How We Changed Your Account Balance**

The correct amount of total deposits, credits and payments credited to this account, if any, were applied against any corrections made to your tax to determine the amount of balance due or refund.

The total amount applied to this account is shown below. (You may also find a table listing each amount and the date the amount was applied.)

The following is a list of payments we have credited to your account for the above tax return and tax period:

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
01/07/2008	\$735,009.27	01/09/2008	\$5,508.88
01/22/2008	\$711,936.44	01/31/2008	\$9.17
02/04/2008	\$682,700.09	02/13/2008	\$9,860.89
02/19/2008	\$871,725.73	03/03/2008	\$820,629.99
03/07/2008	\$5,508.88	03/11/2008	\$2,133,395.95
03/17/2008	\$716,458.35	03/31/2008	\$741,934.72

The following calculations show how we refigured the amount of the tax overpayment and refund amount:

Federal Income Tax Withheld	\$3,712,891.05	
Tax on Social Security Wages	\$3,016,176.54	
Tax on Social Security Tips	\$ 00	
Tax on Medicare Wages and Tips	\$705,601.64	
<b>Total Taxes</b>		<b>\$7,434,669.23</b>
Current Quarter's Fractions of Cents	\$ 04	
Current Quarter's Sick Pay	\$ 00	
Current Quarter's Adj for Tips and Group-term Life Insurance	\$ 00	
Current Year's Income Tax Withholding	\$ 00	
Prior Quarter's Social Security and Medicare Taxes	\$ 00	
Special Additions to Federal Income Tax	\$ 00	
Special Additions to Social Security and Medicare	\$ 00	
<b>Total Adjustments</b>		<b>\$ 04</b>
<b>Total Taxes After Adjustments</b>		<b>\$7,434,669.19</b>
Total Tax Deposits	\$7,434,669.19	
Overpayment from Prior Tax Period	\$9.17	
Other Credits and Payments	\$ 00	
<b>Total Deposits, Credits and Payments</b>		<b>\$7,434,678.36</b>
<b>Credit Balance Amount</b>		<b>\$9.17</b>
<b>LESS:</b> Overpayment Applied to Next Return	\$ 00	
Penalty	\$ 00	
Interest	\$ 00	
<b>Amount of Your Refund</b>		<b>\$9.17</b>
Credit Interest on Refund Amount		\$ 00

### When You Will Receive Your Refund

You can expect to receive your refund within the next 4 to 6 weeks. Your refund amount is \$9.17 and may include credit interest.

If you previously asked us to apply an overpayment to your next tax period taxes, we will do so. You don't have to contact us.

However, you may owe other debts that the law requires us to collect. In that case, we'll use part or all of your refund to offset the debt. You will get a notice explaining how we applied your refund.

### What You Should Do Now

You don't have to do anything. You can call us at 1-800-829-0115 with any questions you may have about your refund or changes to your account.

Form **941 for 2007: Employer's QUARTERLY Federal Tax Return**

(Rev. January 2007)

Department of the Treasury -- Internal Revenue Service

960107

OMB No. 1545-0029

IA 61-0264150

\*\*\*\*\*AUTO\*\*5-DIGIT 40202  
 13196/442  
 DEC2007 S17  
 LOUISVILLE GAS & ELECTRIC CO  
 220 W MAIN ST  
 LOUISVILLE KY 40202-1395



Report for this Quarter of 2007  
 (Check one.)

- 1: January, February, March
- 2: April, May, June
- 3: July, August, September
- 4: October, November, December

Read the separate instructions before you fill out this form. Please type or print within the boxes.

**Part 1: Answer these questions for this quarter.**

<b>1</b> Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), Dec. 12 (Quarter 4)	<b>1</b>	1176
<b>2</b> Wages, tips, and other compensation	<b>2</b>	14958715 .04
<b>3</b> Total income tax withheld from wages, tips, and other compensation	<b>3</b>	2118286 .90
<b>4</b> If no wages, tips, and other compensation are subject to social security or Medicare tax	<input type="checkbox"/>	Check and go to line 6.
<b>5 Taxable social security and Medicare wages and tips:</b>		
	Column 1	Column 2
<b>5a</b> Taxable social security wages	15033165 .07	$\times .124 = 1864112.46$
<b>5b</b> Taxable social security tips	—	$\times .124 = —$
<b>5c</b> Taxable Medicare wages & tips	15982548.64	$\times .029 = 463493.91$
<b>5d</b> Total social security and Medicare taxes (Column 2, lines 5a + 5b + 5c = line 5d)		2327606 .37
<b>6</b> Total taxes before adjustments (lines 3 + 5d = line 6)		4445893 .27
<b>7 TAX ADJUSTMENTS</b> (Read the instructions for line 7 before completing lines 7a through 7h.):		
<b>7a</b> Current quarter's fractions of cents		.17
<b>7b</b> Current quarter's sick pay		.
<b>7c</b> Current quarter's adjustments for tips and group-term life insurance		(767.15)
<b>7d</b> Current year's income tax withholding (attach Form 941c)		.
<b>7e</b> Prior quarters' social security and Medicare taxes (attach Form 941c)		.
<b>7f</b> Special additions to federal income tax (attach Form 941c)		.
<b>7g</b> Special additions to social security and Medicare (attach Form 941c)		.
<b>7h</b> TOTAL ADJUSTMENTS (Combine all amounts: lines 7a through 7g.)		766.98
<b>8</b> Total taxes after adjustments (Combine lines 6 and 7h.)		4445126 .29
<b>9</b> Advance earned income credit (EIC) payments made to employees		0.00
<b>10</b> Total taxes after adjustment for advance EIC (line 8 - line 9 = line 10)		4445126 .29
<b>11</b> Total deposits for this quarter, including overpayment applied from a prior quarter		4445135.46
<b>12</b> Balance due (If line 10 is more than line 11, write the difference here.) Follow the Instructions for Form 941-V, Payment Voucher.		.
<b>13</b> Overpayment (If line 11 is more than line 10, write the difference here.)		9.17

Check one  Apply to next return  
 Send a refund.



960207

Name (not your trade name) Louisville Gas & Electric Co Employer Identification number (EIN) 61-0264150

**Part 2: Tell us about your deposit schedule and tax liability for this quarter.**

If you are unsure about whether you are a monthly schedule depositor or a semiweekly schedule depositor, see Pub. 15 (Circular E), section 11.

14  GA Write the state abbreviation for the state where you made your deposits OR write "MU" if you made your deposits in multiple states.

15 Check one:  Line 10 is less than \$2,500. Go to Part 3.  
 You were a monthly schedule depositor for the entire quarter. Fill out your tax liability for each month. Then go to Part 3.

Tax liability: Month 1   
Month 2   
Month 3   
Total liability for quarter  Total must equal line 10.

You were a semiweekly schedule depositor for any part of this quarter. Fill out Schedule B (Form 941): Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to this form.

**Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.**

16 If your business has closed or you stopped paying wages  Check here, and enter the final date you paid wages

17 If you are a seasonal employer and you do not have to file a return for every quarter of the year  Check here.

**Part 4: May we speak with your third-party designee?**

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? (See the instructions for details.)

Yes. Designee's name

Select a 5-digit Personal Identification Number (PIN) to use when talking to IRS.

No.

**Part 5: Sign here. You MUST fill out both pages of this form and SIGN it.**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

**X** Sign your name here Teresa Conrad Print your name here Teresa Conrad  
Print your title here Manager - Payroll  
Date 1, 22, 08 Best daytime phone (502) 627-3425

**Part 6: For paid preparers only (optional)**

Paid Preparer's Signature   
Firm's name   
Address  EIN   
ZIP code   
Date  Phone  SSN/PTIN

Check if you are self-employed

