Volume 2 LG&E Response to AG

RECEIVED

LOUISVILLE GAS AND ELECTRIC COMPANY

MAR 15 2010

CASE NO. 2009-00549

PUBLIC SERVICE COMMISSION

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

Question No. 76

Responding Witness: Ronald L. Miller

- Q-76. Please state whether any settlements, penalties or interest resulting from audits by taxing authorities are included in expense per books in 2007, 2008 and 2009. If so, provide full details including the periods and issues resolved, the dollar amounts of settlement by issue, the taxing authority penalty or interest by issue, the taxing authority involved, the date of settlement, the current status of the payment, and the final resolution of the matter or status of the protest if unresolved.
- A-76. The Company has reached a settlement in 2009 in connection with the Kentucky Department of Revenue's audit of Sales/Use tax for the period October 1997 to December 2001. (See response to Question No. 75) The settlement resulted in refunds of tax and interest income.

The Company's Internal Revenue Service settlements in 2007, 2008 and 2009 are discussed in our response to Question No. 69. No interest or penalties are included in the expense per books in 2007, 2008, or 2009.

Settlements are reached annually in connection with the filing of the Company's Kentucky Public Service Commission property tax returns. The results of these settlements are recorded in each year's property tax expenses. There are no penalties or interest charges associated with these settlements.

Also see response to Question No. 150 for penalties.

CASE NO. 2009-00549

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

Question No. 77

Responding Witness: S. Bradford Rives/Counsel

- Q-77. Please provide a copy of the Company's five-year (or shorter if 5 years is not prepared) operating, maintenance, and capital budgets prepared in 2007, 2008 and 2009.
- A-77. 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. The budgetary information requested in this data request is not relevant to the analysis of known and measurable pro forma adjustments in this case.

CASE NO. 2009-00549

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

Question No. 78

Responding Witness: S. Bradford Rives/Counsel

- Q-78. For the budgets supplied in response to the preceding question, please provide a description of all variations from actual expense levels which are due to known and certain changes, providing supporting documentation. Indicate all variations from actual levels which result from the application of inflation or escalation factors. In those instances where inflation or escalation factors were utilized, explain the derivation of the factors used in each case. If a single factor was used, a summary description will suffice.
- A-78. 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. The budgetary information requested in this data request is not relevant to the analysis of known and measurable pro forma adjustments in this case.

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CASE NO. 2009-00549

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

Question No. 79

Responding Witness: Robert M. Conroy

- Q-79. Please indicate, if known and quantifiable, any anticipated changes in jurisdictional allocation factors and the impacts thereof on the test period in this case.
- A-79. The Company does not anticipate any changes in jurisdictional allocation factors, and therefore does not anticipate any changes to test period results in this case.

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CASE NO. 2009-00549

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

Question No. 80

Responding Witnesses: Paula H. Pottinger, Ph.D./Valerie L. Scott

- Q-80. Indicate the number of and expenses related to temporary or seasonal employees included in 2007, 2008 and 2009 jurisdictional expenses.
- A-80. The Company does not have any seasonal employees. The chart below reflects Kentucky jurisdictional expenses at LG&E related to temporary employees for 2007, 2008 and 2009.

Year	# of Employees	Expenses
2007	25	\$434,501
2008	27	\$250,820
2009	17	\$68,312

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CASE NO. 2009-00549

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

Question No. 81

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

- Q-81. Please provide a schedule showing the percentage of increase in salaries and wages for both union and non-union employees for the test period and the three preceding 12-month periods. Break out non-union employees between CEO, executives making more than \$150,000 and management making less than \$150,000.
- A-81. The schedule below shows the salary increase for the test period and the three preceding 12-month periods as requested above. While executives are employees of the service company, a portion of their salary is charged to rate payers as indicated in the initial request KPSC-1 Question No. 46.

· · · · · · · · · · · · · · · · · · ·	Test Period	2008	2007	2006
Union	3.5%	3.5%	3.5%	3.5%
CEO	3.0%	4.0%	4.0%	4.0%
Executives > \$150,000	3.0%	4.0%	4.0%	4.0%
Management < \$150,000	3.1%	3.6%	3.8%	3.8%
Individual Contributors	3.5%	3.5%	3.4%	3.5%
Non-Exempt	3.4%	3.5%	3.3%	3.2%

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CASE NO. 2009-00549

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

Question No. 82

Responding Witness: Shannon L. Charnas

- Q-82. Please provide jurisdictional totals and amounts by payee, and an explanation of the services provided, for all amounts charged to outside services during 2007, 2008 and 2009.
- A-82. See attached CD in folder titled Question No. 82 for the Kentucky jurisdictional amounts.

CASE NO. 2009-00549

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

Question No. 83

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

- Q-83. Please provide copies of any studies or analyses prepared by or for the Company regarding the level of the Company's wages compared to the wages paid by other utilities, service companies, or any other entity.
- A-83. The Company participates annually in a number of general and utility industry third party compensation surveys to obtain market pricing and salary planning data from which to determine competitive salaries. Attachment #1 summarizes the analysis completed for 2009.

The Company's compensation philosophy is to establish salary ranges based on the 50th percentile of each job's market pricing. A job's market price serves as a reference point from which to administer compensation. Compensation compared to the external reference point results in a compa-ratio. The analysis below was completed mid-November 2008 in order to make a recommendation for 2009's salary increase budget.

Sal Plan	Average of 09 Compa	Average of 09 Total Cash Compensation Compa	Average of Target Total Cash Compensation Compa-Ratio	Count
EX	96.10%	99.10%	98.97%	1054
MG	99.94%	101.94%	101.40%	166
NE	97.86%	101.44%	101.09%	626
SM .	98.08%	100.38%	100.81%	57
Grand Total	97.07%	100.16%	99.93%	1903

From the analyses in Attachment #1 and the chart above, Attachment #2 was prepared to provide a summary and formal recommendation regarding 2009's salary increase budget.

2008 Projected and Actual Salary Increase/2009 Projected Salary Increase Budget

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(1) National results represent the average of the (2) New survey source for 2009 salary planning.

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(1) National results represent the average of the reported employee groups.
(2) 2008 actual utility data not reported back in 2008/2009 Comp Planning Survey, 2009 projected numbers reported represent the Energy data cut



INTEROFFICE MEMO

Martha Jessee Manager, Compensation and HRIS 502-627-2085 502-627-4045 (Fax)

October 30, 2008

To: Paula Pottinger

Subject: 2009 Salary Adjustments

Consistent with past practice we have finalized utility and general industry salary planning data from six sources. The attached spreadsheet captures by industry the 2008 actual and 2009 projected increases by employee group. Executive salary increases are projected to increase in 2009 by 4% in the utility industry and 3.8% for the general industry.

We will continue to monitor any changes companies may be considering since data was reported this summer. To date we have no indication that companies in the U.S. are consistently freezing executive salaries or delaying or post-poning executive increases.

The attached summary for 2009 supports a 3.5% budget for senior manager, manager, exempt and non-exempt salaried employee groups. E.ON U.S. salaries, on average, will be at market assuming a budgeted increase for 2009.

Please let me know what additional support you may need or if you have any questions.

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CASE NO. 2009-00549

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

Question No. 84

Responding Witness: Valerie L. Scott

Q-84. Please provide the FICA wage base dollars included in total wages paid for the years ended December 31, 2007 and 2008.

A-84.

	OASDI Taxable		
Year	Wages	N	ledicare Wages
2007	\$ 69,075,369	\$	70,351,250
2008	\$ 74,817,816	\$	76,275,769

Data reported includes Louisville Gas and Electric employees only.

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CASE NO. 2009-00549

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

Question No. 85

Responding Witness: Valerie L. Scott

Q-85. Please provide the FICA wage base anticipated for the base and test periods and explain its derivation.

A-85.

OASDI Taxable

Wages

Medicare Wages

Test Year

\$ 76,933,157

\$ 78,310,565

Data was derived from payroll records and includes Louisville Gas and Electric employees only.

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CASE NO. 2009-00549

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

Question No. 86

Responding Witness: Valerie L. Scott

- Q-86. Please provide the percent of wages, employee benefits, overheads by type, employment taxes and other expenses charged to O&M on the basis of labor dollars (by the various labor categories, if possible) for 2007, 2008 and 2009. Please indicate the causes of any differences between the percentages (over 3 percent) from year to year.
- A-86. The table below represents the expense item as a percent of total wages.

			2008		2009
			vs.		vs.
Type of O&M Expense	2007	2008	2007	2009	2008
Wages	80.4%	79.4%	-1.0%	80.5%	1.1%
401k	2.9%	3.4%	0.5%	3.3%	-0.1%
Dental	0.6%	0.5%	-0.1%	0.5%	0.0%
FASB 112	-0.3%	0.1%	0.4%	0.2%	0.1%
FASB 106	8.2%	7.2%	-1.0%	6.9%	-0.3%
FICA	7.2%	7.0%	-0.2%	7.0%	0.0%
Holiday	3.5%	3.3%	-0.2%	3.5%	0.2%
Life	0.5%	0.4%	-0.1%	0.3%	-0.1%
Long-Term Disability	0.5%	0.5%	0.0%	0.3%	-0.2%
Medical	8.2%	7.8%	-0.4%	8.3%	0.5%
Miscellaneous	0.2%	0.6%	0.4%	0.8%	0.2%
Off Duty Other	0.6%	0.5%	-0.1%	0.6%	0.1%
Pension	8.3%	8.1%	-0.2%	26.5%	18.4%
Retirement Income	0.1%	0.2%	0.1%	0.3%	0.1%
Sick	1.6%	1.8%	0.2%	1.8%	0.0%
TIA	8.9%	7.8%	-1.1%	6.7%	-1.1%
Tuition Reimbursement	0.3%	0.4%	0.1%	0.4%	0.0%
Unemployment	0.2%	0.2%	0.0%	0.1%	-0.1%
Vacation	6.7%	6.3%	-0.4%	6.5%	0.2%
Workers' Compensation	0.4%	0.4%	0.0%	0.8%	0.4%

Response to Question No. 86
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Scott

The increase in pension expense as a percentage of total labor from 2008 to 2009 is due to the volatility in the capital markets and the investment losses in 2008.

CASE NO. 2009-00549

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

Question No. 87

Responding Witness: Valerie L. Scott

- Q-87. State whether the filing includes any provision for corporate performance awards. If so, list the dollar amount for each program. Identify into which accounts and in what amounts it has been accrued.
- A-87. The Team Incentive Award (TIA) is the only corporate performance award included in the filing provided to employees. The following table summarizes the charges recorded for LG&E.

LG&E Employees	\$ 5,171,185	(1)
Servco Employees	4,360,854	(2)
KU Employees	72,666	(3)
Total	\$ 9,604,705	

- (1) For details by account, see PSC 2-127(a), column 17
- (2) For details by account, see PSC 2-127(b), column 17
- (3) For details by account, see PSC 2-127(d), column 17

CASE NO. 2009-00549

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

Question No. 88

Responding Witness: Valerie L. Scott

- Q-88. Does overtime include normal pay plus premium or just premium? Identify the level of premium pay for 2007, 2008 and 2009.
- A-88. Overtime includes straight time pay, overtime pay differentials and premium pay. The Company does not record straight time pay and overtime pay differentials separately for employees earning overtime pay rates. Premium pay (e.g. additional pay for work regularly performed outside normal daytime hours) is recorded separately. The table below represents premium pay reported for LG&E in 2007, 2008 and 2009.

Year	Premium Pay		
2007	\$	618,853	
2008	\$	754,618	
2009	\$	715,324	

CASE NO. 2009-00549

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

Question No. 89

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

- Q-89. Please provide a copy of any Company labor productivity analyses which have been performed during the past three years.
- A-89. Employee performance is evaluated at all levels of the Company.

Salaried managers and employees work together to develop performance objectives, specify achievable measurements and select appropriate competencies in relation to objectives and for developmental purposes.

Managers and employees meet periodically to review performance. They note progress on achievement against objectives, competencies and the goals set forth in Individual Development Plans. They also address areas where the employee needs to improve performance in order to reach objectives or demonstrate appropriate work behaviors.

Non-salaried employees receive feedback on tasks and skills using predetermined accountabilities.

CASE NO. 2009-00549

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

Question No. 90

Responding Witness: Valerie L. Scott

- Q-90. Please provide a copy of the Company's most recent pension plan and post-retirement benefits actuarial studies.
- A-90. See attached. For 2009 pension plan actuarial studies, refer to Question No. 91(a). For 2009 post-retirement plan actuarial studies, refer to Question No. 94.

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Patrick C. Baker Senior Associate

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462 South Fourth Street, Suite 1100 Louisville, KY 40202 502 561 4504 Fax 502 561 4700 patrick.baker@mercer.com

MERCER



February 26, 2010

Ms. Kelli Higdon E.ON U.S. LLC 220 West Main Street Louisville, KY 40202

Private & Confidential

Subject: 2010 FAS and IFRS Expense for Postretirement Benefit Plan

Dear Kelli:

Enclosed are exhibits illustrating the 2010 FAS 106 (both for financial and regulatory accounting purposes) and the 2010 IAS 19 expense by component for the Postretirement Benefit-Plans of E.ON U.S. LLC. The figures in the exhibits may be revised if assets and/or liabilities are remeasured during the year due to a plan amendment, curtailment, settlement or other significant event.

A measurement date of December 31, 2009 was used in these calculations. Plan liabilities were based on census data collected as of September 30, 2009 and claims costs were updated. The expense amounts reflect the change in the expected rate of return on assets assumption for the 401h account from 8.25% to 7.75%. All other methods, assumptions and plan provisions were the same as those used in the year end FAS and IAS disclosures, including a 5.82% discount rate for FAS purposes and 5.81% discount rate for IAS purposes,

We have assumed that E.ON U.S. LLC will make an additional prefunding contribution for the 401(h) account at the end of the year equal to the maximum tax-deductible contribution for the 2010 calendar year. Since the contribution is assumed to be at the end of the year, it does not impact the expense calculations this year. If the contribution is made earlier, the expense will be slightly reduced. Please note that we are assuming no additional prefunding for the Nonunion and Union VEBAs. We have also assumed that no benefit payments are paid out of the 401(h) account in 2010.

We have also included a reconciliation of the actual 2010 FAS and IAS expenses to the 2010 budget estimates provided on April 24, 2009.

MERCER

MARSH MERCER KROLL

Page 2 February 26, 2010 Ms. Kelli Higdon E.ON U.S. LLC

Based on our discussions, we have assumed that E.ON.U.S. LLC will apply for and receive the subsidy available under Medicare in 2010 for the grandfathered pre-2000 Kentucky Utilities retirees that have post-65 drug coverage. The full amount of the reduction in expense has been applied to Kentucky Utilities. The following assumptions were used with the MMA calculations:

- E.ON U.S. LLC will determine actuarial equivalence by benefit option. Testing by benefit option, the grandfathered pre-2000 Kentucky Utilities post-65 retiree medical drug plan is projected to meet the definition of actuarial equivalence indefinitely.
- E.ON U.S. will apply for and receive the subsidy available under Medicare indefinitely for all pre-2000 Kentucky Utilities retirees that have post-65 drug coverage.
- Retirees do not elect the Medicare Part D benefit.

The estimated subsidy was based on Mercer's understanding of the Medicare Reform legislation based on the final Center for Medicare Services (CMS) regulations issued in January 2005 and on the provided claims information from the medical plan administrator.

Mercer has prepared this report exclusively for E.ON U.S. LLC to provide the net periodic benefit cost for the fiscal year ending December 31, 2010 under US accounting standards for the Postretirement Benefit Plan of E.ON U.S. LLC.

This valuation report may not be used or relied upon by any other party or for any other purpose. Mercer is not responsible for the consequences of any unauthorized use.

A valuation report is a snapshot of a plan's estimated financial condition at a particular point in time; it does not predict a plan's future financial condition or its ability to pay benefits in the future.

Over time, a plan's total cost will depend on a number of factors, including the amount of benefits the plan pays, the number of people paid benefits, plan expenses and the amount earned on any assets invested to pay the benefits. These amounts and other variables are uncertain and unknowable at the valuation date, but are predicted to fall within a reasonable range of possibilities.

To prepare this report, actuarial assumptions, as described above, are used to select a single scenario from the range of possibilities. The results of that single scenario are included in this report. However, the future is uncertain and the plan's actual experience will

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Page 3 February 26, 2010 Ms. Kelli Higdon E.ON U.S. LLC

differ from those assumptions, these differences may be significant or material. In addition, different assumptions or scenarios may also be within the reasonable range and results based on those assumptions would be different. Actuarial assumptions may also be changed from one valuation to the next because of changes in mandated requirements, plan experience, changes in expectations about the future and other factors. Due to the limited scope of our assignment, we did not perform, and thus do not present, an analysis of the potential range of future possibilities and scenarios.

Because actual plan experience will differ from the assumptions, decisions about benefit changes, investment policy, funding amounts, benefit security and/or benefit related issues should be made only after careful consideration of alternative future financial conditions and scenarios, and not solely on the basis of a valuation report or reports.

To prepare this report, Mercer has used and relied on financial data submitted by E.ON U.S. LLC, and claims, premium and participant data supplied by the plan sponsor, third party administrator or insurance carrier. We have reviewed the financial, claims, premium and participant data for internal consistency and general reasonableness, but we have not verified or audited any of the data or information provided. We have also used and relied upon the plan documents, including amendments and summary plan descriptions, supplied by the plan sponsor, as described above. E.ON U.S. LLC is solely responsible for the validity, accuracy and comprehensiveness of this information; if the data or plan provisions supplied are not accurate and complete, the valuation results may differ significantly from the results that would be obtained with accurate and complete information; this may require a later revision of this report.

The valuation of the plan was performed in accordance with generally accepted actuarial principles and procedures. The accounting calculations reported herein are based on the assumptions and methods described in the "actuarial basis" section of this report. The actuarial assumptions were selected by the company. Based on the information provided to us, we believe that the actuarial assumptions are reasonable for the purposes described in this report.

MARSH MERCER KROLL
GUY CARPENTER OLIVER WYMAN

Page 4 February 26, 2010 Ms. Kelli Higdon E.ON U.S. LLC

We are available to answer any questions on this material, or to provide explanations or further details, as may be appropriate. Collectively, the credentialed actuaries Marcie Gunnell and Linda Myers meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this letter. We are not aware of any direct or material indirect financial interest or relationship, including investments or other services that could create a conflict of interest, that would impair the objectivity of our work.

If you have any questions, please call me at 502-561-4504 or Marcie Gunnell at 502-561-4622.

Sincerely.

Patrick C. Baker Senior Associate

Copy: Dan Arbough, Chris Garrett, Elliott Horne, Heather Metts, Ron Miller, Vaneeca Mottley, Ken Mudd, Susan Neal, Brad Rives, Valerie Scott, Cathy Shultz, Vicki Strange, Henry Erk, Linda Myers, Wes Smith, Marcie Gunnell

Enclosure

g:\/wg\client\/gk\wp\2010 fas and ias expense - letter and exhibits.doc

The information contained in this document (including any attachments) is not intended by Mercer to be used, and it cannot be used, for the purpose of avoiding penalties under the internal Revenue Code that may be imposed on the taxpayer.

POSTRETIREMENT BENEFIT PLAN OF E.ON U.S. LLC

ESTIMATED 2010 FAS 106/IFRS EXPENSE FROM APRIL 24, 2009 COMPARISON OF ACTUAL 2010 FAS 106/IFRS EXPENSE TO (In Millions)

								ſ
	Financial Accounting Purposes	counting	Purposes	Regulatory Accounting Purposes	Accountin	g Purposes	IFRS Accounting Purposes	
2010 Projected FAS 106/IFRS expense calculated on April 24, 2009	9	1			\$ 16.3		\$ 15.7	er.
Decrease due to change in WKE expense for July 16, 2009 transaction with Big Rivers		(0.1)			(0.1)		0.0	1.44
Increase due to reduction in discount rates		7.0			.0.2		0.0	
Changes due to other gains / losses		(0.3)			0.2		0.1	
2016 Projected FAS 87/IFRS expense calculated on January 29, 2010	6	\$ 14.4			\$ 16.6		\$ 15.8	
Decrease due to updated projected medical costs		(1.3)			(0.7)		(00)	, N
Decrease due to other gains / losses*		(0.9)			(0.7)		(0.5)	
Actual 2010 FAS 106/IFRS Expense		12.2			\$ 15.2		\$ 14.7	
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Attachment to Response to LGE AG-1 Question No. 90
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Scott

E.ON U.S. LLC 2010 FAS 106 Expense For Postretirement Benefit Plans

December 31, 2009 Measurement Date Financial Accounting (Includes Purchase Accounting) December 31, 2009 Measurement Date

			Non-U	Non-Union					
	16&E	5	ServCa	WKE	International	Total	LG&E Union	WKE Union	Grand Total
Service cost	595,847	1,500,605	1,497,501				518,494		
Interest cost	1,860,968	4,281,494	1,280,720				2.827.973		
xpected return on assets	(262,305)	(1,260,738)	(1,036,862)				0		
Ambritzations:									
Transition	0	0	0				0		
Prior service cost	414,137	464,306	232,583				721,267		
Gainfoss	(1,190)	(777,568)	(794)				(647,788)		
EAS 106 Expense	2 607 457	4 208 101	1 973 148				3,419,946		

Regulatory Accounting (Excludes Purchase Accounting)

	4		Non-Union	non	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			l r	1. T
	LG&E	· KU	ServCo	WKE	International	Total	LG&E Unlon	WKE Union	Grand Total
Service cost	595,847	1,500,605	1,497,501				518,494		
Interest cost	1,860,968	4,281,494	1,280,720				2,827,973		
Expected return on assets	(262,305)	(1,260,738)	(1,036,862)				Ö		
Amortizations:							The state of the s		
Transition	252,461	1,120,930	109,514				417,204		
Prior service cost	414,137	464,306	232,583				789,687		
Gairvioss	0.	. 0	0				(568,245)		
FAS 106 Expense	2,861,108	6,106,597	2,083,456				4,179,113	are a	
から 一般のなる 一般の変化									
Accumulated Postretirement	1 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1							n ja kan	
Benefit Obligation (APBU) as of December 31, 2009	33,440,986	76,369,945	22,304,818				50,340,142		
	# 00.000 Police	24		1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				***

Scott Attachment to Response to LGE AG-1 Question No. 90 Page 6 of 15

EON U.S. LLC

2010 IAS 19 Expense For Postretirement Benefit Plans

December 31, 2009 Measurement Date

Accounting Under IFRS

LG&E Current service cost 720,299 Interest on obligation 2,040,210 Expected return on plan (262,305) Net adularial losses (gains)	299 7	5		WKE	· · · · · · · · · · · · · · · · · · ·	20 00 000		The second second	
an gains)	299		Service		International	Total	LG&E Union		Crand Lora
r obligation retrim on plan retrim on glan retrim losses (gains)	210 4	308,808	1,822,394				627,589		
retum on plan	1306	,593,843	1,496,967				3,201,219		
Net actuarial losses (gains)		,260,738)	(1,036,862)				0		
	0	ď	0				0		
Past service cost recognized 71,996	966	284,971	289,996				275,302		
AS 19 Expense 2,570,200		5,427,881	2,552,495				4,104,110		
(-ime charte/(credit)	0	0	0				0		
1967年 一年の一年の日の日本の東京の大学の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の	A.S.								
Present value of obligation 36,581,083 as of December 31, 2008	100	81,872,611	26,064,681				56,847,976		

Attachment to Response to LGE AG-1 Question No. 90
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Scott

Attachment to Response to LGE AG-1 Question No. 90

Linda C. Myers, F.S.A.Page 8 of 15
Principal Scott

MERCER

MARSH MERCER KROLL
GUY CARPENTER OLIVER WYMAN

462 South Fourth Street, Suite 1100 Louisville, KY 40202 502 561 4726 Fax 502 561 4748 linda.myers@mercer.com www.mercer.com

February 26, 2010

Ms. Kelli Higdon E.ON U.S. LLC 220 West Main Street Louisville, KY 40202

Private & Confidential

Subject: 2010 FAS and IFRS Expense for Retirement Plans

Dear Kelli:

Enclosed are exhibits illustrating the 2010 FAS 87 regulatory and financial accounting expense as well as the 2010 IFRS expense for the retirement plans of E.ON U.S. LLC. I have also enclosed a reconciliation to the projected 2010 expense amounts provided on April 24, 2009.

The FAS 87 expense for financial accounting purposes decreases from \$59.1 million to \$52.3 million and the regulatory accounting expense decreases from \$67.8 million to \$60.9 million. For IFRS purposes, the expense decreases from \$35.8 million to \$33.1 million. The main reason for the decrease was due to favorable investment performance during 2009. For the FAS expense amounts, this reduction was partially offset by the combined increases due to the reduction in the discount rates, the expected rate of return on assets assumption and small plan liability losses. For the IFRS expense, the reduction due to favorable investment performance was partially offset by the increase due to the reduction in the expected rate of return on assets assumption. In addition, the IFRS expense decreased slightly due to the increases in the LG&E Union and Non-Union Plans' discount rate.

A measurement date of December 31, 2009 was used in these calculations. Plan liabilities were based on census data collected as of September 30, 2009. The market values of assets as of December 31, 2009 were provided by you. All other methods, assumptions and plan provisions used in calculating the 2010 FAS 87 and IFRS expenses were the same as those used in the applicable December 31, 2009 disclosures. The expense amounts reflect the change in the expected rate of return on assets assumption from 8.25% to 7.75%. For the WKE Union plan, we have used an expected rate of return of 0%.



Page 2 February 26, 2010 Ms. Kelli Higdon E.ON U.S. LLC

Lastly, we reflected the following contributions, which were made on January 13, 2010:

Plan	Amount (In Millions)
LG&E Union	\$12.4
Non-Union	
LG&E Utility	7.5
ServCo	8.7
KU	12.8
Total	\$41.4

If you have any questions or need anything else, please give me a call.

Mercer has prepared this material exclusively for E.ON U.S. LLC. This report may not be used or relied upon by any other party or for any other purpose. Mercer is not responsible for the consequences of any unauthorized use.

A report is a snapshot of a plan's estimated financial condition at a particular point in time; it does not predict a pension plan's future financial condition or its ability to pay benefits in the future.

Over time, a plan's total cost will depend on a number of factors, including the amount of benefits the plan pays, the number of people paid benefits, plan expenses and the amount earned on any assets invested to pay the benefits. These amounts and others are uncertain and unknowable at the valuation date, but are predicted to fall within a reasonable range of possibilities.

To prepare this report, actuarial assumptions, as described above, are used to select a single scenario from the range of possibilities. The results of that single scenario are included in this report. However, the future is uncertain and the plan's actual experience will differ from those assumptions; these differences may be significant or material. In addition, different assumptions or scenarios may also be within the reasonable range and results based on those assumptions would be different. Actuarial assumptions may also be changed from one valuation to the next because of mandated requirements, plan experience, changes in expectations about the future and other factors. Due to the limited scope of our assignment, we did not perform, and thus do not present, an analysis of the potential range of future possibilities and scenarios.



Page 3 February 26, 2010 Ms. Kelli Higdon E.ON U.S. LLC

Because actual plan experience will differ from the assumptions, decisions about benefit changes, investment policy, funding amounts, benefit security and/or benefit related issues should be made only after careful consideration of alternative future financial conditions and scenarios, and not solely on the basis of a valuation report or reports.

To prepare this report, Mercer has used and relied on financial data submitted by the trustee as well as participant data supplied by the plan sponsor. The data used is referenced above. We have reviewed the financial and participant data for internal consistency and general reasonableness, but we have not verified or audited any of the data or information provided. We have also used and relied upon the plan documents, including amendments, supplied by the plan sponsor, as summarized in the Summary of Plan Provisions section of the 2009 FAS and IAS valuation report. E.ON U.S. LLC is solely responsible for the validity, accuracy and comprehensiveness of this information; if the data or plan provisions supplied are not accurate and complete, the valuation results may differ significantly from the results that would be obtained with accurate and complete information; this may require a later revision of this report.

The valuation of the plan was performed in accordance with generally accepted actuarial principles and procedures. The accounting calculations reported herein are based on the assumptions and methods described above. The actuarial assumptions were selected by the company. Based on the information provided to us, we believe that the actuarial assumptions are reasonable for the purposes described in this report.



Page 4 February 26, 2010 Ms. Kelli Higdon E.ON U.S. LLC

We are available to answer any questions on the material contained in the report, or to provide explanations or further details as may be appropriate. The undersigned credentialed actuaries meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this report. We are not aware of any direct or material indirect financial interest or relationship, including investments or other services that could create a conflict of interest, that would impair the objectivity of our work.

Linda C. Myers	2/26/2010
Linda C. Myers, F.S.A. Enrolled Actuary (No. 08-04846)	Date
Hany a . Est The	2/26/2010
Henry A. Erk III, F.S.A. Enrolled Actuary (No. 08-02713)	Date

Copy: Dan Arbough, Chris Garrett, Elliott Horne, Heather Metts, Ron Miller, Vaneeca Mottley, Ken Mudd, Susan Neal, Brad Rives, Valerie Scott, Cathy Shultz, Vicki Strange, Henry Erk, Wes Smith, Patrick Baker, Marcie Gunnell

Enclosures

The information contained in this document (including any attachments) is not intended by Mercer to be used, and it cannot be used, for the purpose of avoiding penalties under the Internal Revenue Code that may be imposed on the taxpayer.

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E.ON U.S. LLC RETIREMENT PLANS

COMPARISON OF PROJECTED 2010 FAS 87/IFRS EXPENSE CALCULATED ON APRIL 24, 2009 TO ACTUAL 2010 FAS 87/IFRS EXPENSE (In Millions)

	Financial Accounting Purposes	Regulatory Accounting Purposes	IFRS Accounting Purposes
2010 Projected FAS 87/IFRS Expense calculated on April 24, 2009*	\$ 59.1	\$ 67.8	\$ 35.8
Increase/(decrease) due to change in discount rates	2.6	2.5	(0.2)
Reduction due to favorable asset performance during 2009	(13.5)	(13.5)	(6.2)
Increase due to reduction in expected rate of return from 8.25% to 7.75%	3.5	3.5	3.5
Increase due to 2010 expense for WKE Union Plan	0.2	0.2	0.2
2010 Projected FAS 87/IFRS Expense calculated on January 29, 2010	\$ 51.9	\$ 60.5	\$ 33.1
Increase due to plan liability losses	0.4	0.4	0.0
2010 Actual FAS 87/IFRS Expense	\$ 52.3	\$ 60.9	\$ 33.1

Includes expense amounts of \$0 for WKE Union Plan.

Attachment to Response to LGE AG-1 Question No. 90
Page 12 of 15
Scott

	WKE-Union			
ı	₹			
	Total			
t Plan	WKE	€9		us.
NonUnion Retirement Plan	₹	\$. 6,474,518 18,941,394 (17,189,638)	0 816,802 6,528,361	\$ 15,571,437
Non	ServCo	\$ 10,084,377 15,263,369 (11,425,119)	0 2,530,128 3,700,956	9,397,157 \$ 20,153,711 \$ 15,571,437 \$
	LG&E	\$ 2,164,116 11,358,241 (10,073,957)	0 2,866,531 3,082,226	\$ 9,397,157
v	LG&E Union	\$ 1,638,375 \$ 2,164,116 \$ 10,084,377 \$ 6,474,518 \$ 14,727,162 11,358,241 15,263,369 18,941,394 (15,438,104) (10,073,957) (11,425,119) (17,189,638)	0 2,315,869 6,880,562	\$ 10,123,864 \$
Regulatory Accounting Purposes		n on assets	4. Amortizations:a. Transitionb. Prior service costc. Gain/loss	5. Net periodic pension cost

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	WKE-Union		
	Total		
rian	WKE		
NonUnion Retirement Plan	N N	\$ 6,474,518 18,941,394 (17,189,638) 0 23,752 5,770,922 \$ 14,020,948	
Non	ServCo	1,638,375 \$ 2,164,116 \$ 10,084,377 \$ 6,474,518 14,727,162 11,358,241 15,263,369 18,941,394 15,438,104) (10,073,957) (11,425,119) (17,189,638) 0 0 0 0 1,339,645 1,154,544 2,282,697 23,752 5,173,742 2,840,089 2,052,910 5,770,922 7,440,820 7,443,033 \$ 18,258,234 \$ 14,020,948	
	LG&E	\$ 2,164,116 11,358,241 (10,073,957) 0 1,154,544 2,840,089 \$ 7,443,033	
	LG&E Union	\$ 1,638,375 14,727,162 (15,438,104) 0 1,339,645 5,173,742 \$ 7,440,820	
		1. Service cost 2. Interest cost 3. Expected return on assets 4. Amortizations: a. Transition b. Prior service cost c. Gain/loss 5. Net periodic pension cost	

Total

Hale SERP LG&E

Financial Accounting Purposes

5. Net periodic pension cost

c. Gain/loss

Interest cost
 Expected return on assets
 Amortizations:

1. Service cost

a. Transition b. Prior service cost 5. Net periodic pension cost

a. Transitionb. Prior service costc. Gaín/loss

2. Interest cost 3. Expected return on assets

1. Service cost

Amortizations:

Non-Qualified Plans Grand Total

Qualified and

2010 Net Periodic Pension Cost for Non-Qualified Plans

LG&E

Hale SERP

Regulatory Accounting Purposes

Attachment to Response to LGE AG-1 Question No. 90 Page 14 of 15 Scott

IFRS Accounting Purposes

	al WKE-Union	-						
	Total							
Plan	WKE	"						40
NonUnion Retirement Plan	KU	\$ 6,401,134	18,976,477	(17,194,917)	0	0	0	\$ 8,182,694
NonU	ServCo	\$ 2,489,378 \$ 2,138,405 \$ 9,969,699 \$ 6,401,134 \$	15,257,444	_	0	0	0	3,360,483 \$ 3,455,958 \$ 13,799,956 \$ 8,182,694
	LG&E	\$ 2,138,405	11,383,637	(10,066,084)	0	0	0	\$ 3,455,958
•	LG&E Union	\$ 2,489,378	16,309,209	(15,438,104)	0	0	0	\$ 3,360,483
		1. Service cost	Interest cost	Expected return on assetsAmortizations:	a. Transition	b. Prior service cost	c. Gain/loss	5. Pension cost

2010 Pension Cost for Non-Qualified Plans

Qualified and Non-Qualified Plans	Grand Total
	Total
	WKE
Restoration Plan	<u>M</u>
Œ.	ServCo
	<u> </u>
	Total
Officer SERP	ServCo
O	LG&E
	Hale SERP
	Service cost Interest cost Expected return on assets Amortizations: a. Transition b. Prior service cost c. Gain/loss Fension cost

CASE NO. 2009-00549

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

Question No. 91

Responding Witness: Valerie L. Scott/Daniel K. Arbough

Q-91. With regard to pension expense:

- a. Please provide the most recent actuarial study.
- b. Please identify the amount of pension expense included in 2007, 2008 and 2009. Also please provide workpapers showing the derivation of these amounts.
- c. Please state whether the pension expense provided in part b, includes interest charges or earnings based on the time of payment. If yes, please identify the amount and provide workpapers or supporting documentation.
- d. Please state the frequency with which pension contributions are made and the relationship of the payment date(s) to the period for which the contribution is being made. If the pension contributions are paid to the parent or service company, please identify both Company payment date(s) and the date(s) on which the contribution is actually made by the affiliate.
- e. Please identify where pension expense has been included in the last working capital study and how the pension contribution date was recognized in determining the lag days for that category.
- f. Please describe and quantify the effects FASB 87, 88 and 158 had on the pension plans for the Company for 2007, 2008 and 2009 if fully reflected.
- A-91. a. See attached CD in folder titled Question No. 91.
 - b. Refer to part a. for the 2009 Mercer year-end disclosure, and see attached CD in folder titled Question No. 91 for 2007 and 2008 disclosures, that support all assumptions used and the derivation of the calculations detailed below.

		<u>2007</u>	<u>2008</u>	<u>2009</u>
LGE Charging LGE: Mercer net periodic				
pension cost	\$	2,712,042	\$ 4,939,436	\$ 25,213,118
Expense Allocation %		75.02%	 74.73%	72.75%
		2,034,464	 3,691,129	 18,342,923
Servco Charging LGE: Mercer net periodic				
pension cost		14,320,177	12,257,740	21,586,653
Servco Allocation %		42.34%	 42.37%	 42.78%
		6,063,725	5,193,786	9,234,860
Expense Allocation %		80.15%	78.09%	86.10%
		4,860,022	 4,055,589	 7,950,884
Others Charging LGE:	10 mm	28,459	 31,343	 123,711
Total LGE Expense:	\$	6,922,945	\$ 7,778,061	\$ 26,417,518

- c. Mercer takes the expected date of plan contributions by the Company into consideration when calculating net periodic pension cost. However, Mercer does not separately disclose the interest charges or expected earnings resulting from variations in payment dates.
- d. LG&E made discretionary contributions to the pension plan of \$55.7 million in January 2007, \$7.9 million in April 2009, and \$19.9 million in January 2010. The amount of future contributions to the pension plan will depend upon the actual return on plan assets and other factors, but the Company funds its pension obligations in a manner consistent with the Pension Protection Act of 2006 (the "PPA") which requires the plans to be fully funded to the target liability (as defined in the PPA) by 2015. In addition, the PPA requires that the Company fund at least the "normal cost" for each year unless the plan is fully funded. The "normal cost" includes the current year service cost plus plan expenses. Payments are made to the plan by the services company and are reimbursed by the affiliate in the following calendar month.
- e. Not applicable. The Company does not perform working capital studies.
- f. FASB 87 was adopted in 1987 and FASB 158 was adopted in 2006. The impact of the implementation of FASB 158 is discussed in PSC 1-53. The amounts provided in b. above include the effects of the adoption of both FASB 87 and 158. Since the Company has not curtailed its plans, FASB 88 does not apply.

CASE NO. 2009-00549

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

Question No. 92

Responding Witness: Daniel K. Arbough

- Q-92. What rate of interest is the Company currently earning on its pension plan fund balance?
- A-92. The LG&E Union plan earned rates of return of 21.6%, -23.8%, and 5.9% on its pension plan fund balance for years 2009, 2008, and 2007, respectively (net of fees). The three-year return as of year-end 2009 was -0.6%.

The LG&E Non-Union plan earned rates of return of 22.7%, -23.4%, 6.2% on its pension plan fund balance for years 2009, 2008, and 2007, respectively (net of fees). The three-year return as of year-end 2009 was -0.1%. The assumed rate of return used in 2010 expense calculations is 7.75%.

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CASE NO. 2009-00549

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

Question No. 93

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

Q-93. Has the Company considered reducing the amount of post retirement health care, dental and life insurance coverage? If yes, provide details of any proposed reductions. If no, provide an explanation of why not.

A-93. Post Retirement Medical

Yes, the Company reduced the amount of post retirement medical coverage for employees hired or rehired after 1/1/06.

- Future retirees, age 55 with at least 10 years of service, with a hire or rehire date on or after 1/1/06 are eligible for a notional retiree premium account that is credited with a one-time credit equal to \$2,000 multiplied by the retiree's full years of service after age 45, but not to exceed \$30,000. In addition, for the retiree's dependents, a separate premium account equal to fifty percent of the retiree's premium account is provided. Retirees can use the premium account balance to offset the full cost or partial cost for retiree medical coverage, however when the premium account is depleted, the retiree pays the full monthly cost of the retiree medical coverage. The notional account balance is not available for any other purpose, nor may it be converted to cash.
- Future retirees, age 55 with at least 10 years of service, with a hire or rehire date before 1/1/06 are eligible to receive a \$190 monthly retiree premium credit and \$100 monthly dependent premium credit to apply toward company sponsored medical options. The retiree pays the difference between the monthly premium cost of the medical coverage and the monthly premium credit.
- Retirees who retired prior to 1/1/06 under the premium credit basis continue on the premium credit basis under similar plan provisions in effect at their retirement.

Post Retirement Dental

Other than COBRA, post-retirement dental is not offered.

Post Retirement Life

The Company reduced the amount of post retirement life insurance for salaried employees who retired after 1/1/00.

- If retiring after 1/1/00, eligible retirees (age 55 with at least 10 years of service) are entitled to 1 times their basic annual salary with a \$100,000 maximum benefit. At age 65, the retiree life benefit reduces to 50%, with a \$50,000 maximum benefit. At age 70, the retiree life benefit reduces to a \$10,000 death benefit.
- Retirees who retired prior to 1/1/00 maintain the level of retiree life coverage based on plan provisions in effect at their retirement.

See also the response to KPSC-2 Question No. 40.

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CASE NO. 2009-00549

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

Question No. 94

Responding Witness: Valerie L. Scott

- Q-94. Provide a complete copy of any and all actuarial reports prepared by or for the Company during the past three years concerning the cost of post retirement benefits other than pensions.
- A-94. See attached CD in folder titled Question No. 94. Also refer to response to KPSC-1 Question No. 54(c).

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CASE NO. 2009-00549

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

Question No. 95

Responding Witness: Valerie L. Scott

- Q-95. Post Retirement benefits other than pensions (OPEB's).
 - a. Please provide complete workpapers showing the derivation of OPEB expense for 2007, 2008 and 2009.
 - b. Please show all assumptions and the basis of all calculations.

A-95. a.

	<u> 2007</u>	<u>2008</u>	<u>2009</u>
LGE Charging LGE: Mercer net periodic			
benefit cost	\$ 8,477,732	\$ 8,403,153	\$ 8,189,473
Expense Allocation %	75.29%	73.87%	73.92%
	6,382,775	6,207,466	6,053,452
Servco Charging LGE: Mercer net periodic			
benefit cost	2,052,565	2,020,105	2,188,474
Servco Allocation %	42.00%	43.20%	42.73%
	862,077	872,683	935,077
Expense Allocation %	80.78%	78:70%	85.91%
	696,354	686,842	803,279
Others Charging LGE:	36,835	31,731	45,785
Total LGE Expense:	\$ 7,115,964	\$ 6,926,039	\$ 6,902,516

b. Refer to Question No. 94 for Mercer year-end disclosures for 2007, 2008, and 2009 that support all assumptions used and the derivation of the calculations detailed above.

CASE NO. 2009-00549

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

Question No. 96

Responding Witness: Shannon L. Charnas

- Q-96. List expense amounts for workers compensation insurance and claims for each year 2007, 2008 and 2009. Indicate in which expense accounts these items are recorded.
- A-96. See response to Question No. 140.

CASE NO. 2009-00549

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

Question No. 97

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

- Q-97. Please state whether any amounts have been booked during the test period by the Company for the liability created pursuant to any employment severance compensation agreements.
- A-97. Severance compensation paid by the Company during the test period totaled \$154,862. No liabilities have been created pursuant to any employment severance compensation agreements.

CASE NO. 2009-00549

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

Question No. 98

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

- Q-98. Please list all steps the Company has taken to reduce the cost of medical insurance.
 - a. Does the Company's insurance coverage require a coordination of benefits and, if so, how does it function?
 - b. Does the Company plan require a co-pay percentage by the employee? If so, what is the percentage and has it increased over the past three years? State the various levels over the past three years.
- A-98. In 2009 the Company conducted a dependent eligibility audit of the medical and dental options.

In 2009 the Company studied, and in 2010 implemented:

- A High Deductible PPO option
- A Low Deductible PPO option
- Required mail order feature for maintenance drugs
- Required use of a specialty drug pharmacy, including managed care features
- A "Coverage Gap" for prescriptions in our Medicare-eligible retiree option
- An additional dental network within the Delta Dental option
- A more restrictive vision network

The Company offers health care management programs within our medical options to help employees and dependents maintain their health, control chronic conditions and understand treatment options. Programs include: Vascular at Risk, Condition Care, My Health Advantage, Future Moms and health risk appraisals.

The Company offered Company sponsored wellness programs to encourage healthy behavior, to promote individual responsibility for wellness, and to reduce health care claims. Programs include annual flu shots, fitness center incentive, weight loss program incentive, smoking cessation, annual mammograms, of health risk appraisals and annual health fairs.

a. Yes. All benefits provided under the medical plan are subject to coordination of benefits, except prescription drug benefits.

When the participant is covered by another group plan in addition to the Company's medical plan, our medical plan will follow coordination of benefit rules to determine which plan is primary and which is secondary. For dependent children, the birthday rule applies.

b. Under one of the available coverage options, the Standard PPO medical option, employees pay a co-insurance percentage for the following benefit provisions.

Standard PPO	2007	2008	2009
Annual Deductible	In-network: \$300 per individual, \$600 per family	In-network: \$400 per individual, \$800 per family	In-network: \$400 per individual, \$800 per family
	Out-of-network: \$600 per individual, \$1,200 per family.	Out-of-network: \$800 per individual, \$1,600 per family.	Out-of-network: \$800 per individual, \$1,600 per family.
 Hospital Services Emergency Room Outpatient Surgery, MRA/MRI, PET Scans and CAT scans Mental Health and Substance Abuse Inpatient Cardiac Rehabilitation Occupational, Physical and Speech Therapy 	In-network: Employee pays 20% of the allowable amount after the deductible. Out-of-network: Employee pays 40% of the allowable amount after the deductible.	In-network: Employee pays 20% of the allowable amount after the deductible. Out-of-network: Employee pays 40% of the allowable amount after the deductible.	In-network: Employee pays 20% of the allowable amount after the deductible. Out-of-network: Employee pays 40% of the allowable amount after the deductible.

Response to Question No. 98
Page 3 of 3
Pottinger

The Company also provides an EPO option, which does not contain the above coinsurance provisions.

CASE NO. 2009-00549

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

Question No. 99

Responding Witness: Valerie L. Scott

- Q-99. List employee relocation expense for the base and test periods and the previous three years. Indicate annually the amounts and accounts in which such expense is recorded.
- A-99. See attached.

Louisville Gas & Electric

Employee Relocation Amount	\$ 127 (13,075) 1,596 (11,352)	\$ 37,015 97,140 216 9,549 4,317 295 (98)	\$ 81 137,401 93,616 15,630 7,889 (1,626) (1,626) (103)	\$ 42,433 15,000 11,342 73,113 (1,115)
Account	186201 - RCANDEEP LGE ADM-NOLAB 426501 - OTHER DEDUCTIONS 426591 - OTHER DEDUCTIONS - INDIRECT	186201 - RCANDEEP LGE ADM-NOLAB 426501 - OTHER DEDUCTIONS 426591 - OTHER DEDUCTIONS - INDIRECT 513900 - MTCE-ELECTRIC PLANT - BOILER 921002 - EXP-GEN OFFICE EMPL 921902 - INDIRECT EMPLOYEE OFFICE EXPENSE ALLOCATION 922003 - TRIMBLE CTY TRAN-CR	186201 - RCANDEEP LGE ADM-NOLAB 426501 - OTHER DEDUCTIONS 426591 - OTHER DEDUCTIONS - INDIRECT 513900 - MTCE-ELECTRIC PLANT - BOILER 921902 - INDIRECT EMPLOYEE OFFICE EXPENSE ALLOCATION 921903 - GEN OFFICE SUPPL/EXP - INDIRECT 922003 - TRIMBLE CTY TRAN-CR	426501 - OTHER DEDUCTIONS 426591 - OTHER DEDUCTIONS - INDIRECT 590900 - MTCE/SUPER/ENG-SSTMT - INDIRECT 921003 - GEN OFFICE SUPPL/EXP 922003 - TRIMBLE CTY TRAN-CR
Period	Test Year (Nov 2008 to Oct 2009)	Calendar Year 2008	Calendar Year 2007	Calendar Year 2006

Attachment to LGE AG-1 Question No. 99
Page 1 of 1
Scott

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CASE NO. 2009-00549

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

Question No. 100

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

- Q-100. Provide a complete copy of the Company's policy with respect to employee relocation, including full details as to cost reimbursement.
- A-100. Attached are the Company's relocation policy documents.

Attachment to Response to LGE AG-1 Question No. 100 E.ON U.S. LLC Policy Relocation of Employees

Revision Date 6-17-04

Relocation of Employees

Policy

It is the Company's policy to pay certain reasonable costs associated with relocation for eligible new or current employees transferring to a new location at the Company's request.

Scope

This policy applies to all E.ON U.S. and subsidiaries' employees except those covered by a collective bargaining unit agreement.

General Requirements for All Employees

Eligibility for benefits under this program is determined solely by management based on job level and distance from work location and continues for up to one year following the employee's date of hire or transfer to the new location.

The employee's new place of work must be at least fifty miles further from the employee's former residence than the employee's residence was from the former place of work. The distance between two geographic points is measured by the shortest of the more commonly traveled routes between such points. At management's discretion, exceptions to the 50-mile rule may be made for employees required to live within a certain number of miles of their work location.

The relocating employee will be required to sign a Relocation Reimbursement Agreement before any payments will be made. If employment terminates for any reason prior to completion of the relocation, relocation benefits will immediately be discontinued.

If, within twelve months of the date on which the employee reports to work at a new location, the employee voluntarily terminates employment with the Company, the employee will be required to repay the Company for relocation payments already received. Requests for reimbursement of outstanding relocation expenses must be made within thirty days of the termination date.

If an employee fails to complete a relocation or make a permanent change of residence within one year of the hire or transfer date, further relocation benefits will be forfeited and the employee will be required to repay all relocations expenses paid by the Company.

Benefits for Eligible Exempt Level Salaried Employees

<u>Lump Sum Allowances</u>: An eligible relocating employee will receive two lump sum allowances to cover house hunting, temporary living, return trips home, and miscellaneous expenses which are incidental to the move.

Incidental Expense Allowance

- o Equal to one month's base pay
- o Taxable to the employee (not "grossed up")
- For expenses such as: childcare, house sitting and pet sitting expenses during house hunting trips;
 pet expenses during the relocation (boarding, airfare, non-refundable deposits, etc.); utility
 hookups (electric, gas, telephone, cable, etc.); purchase of items for new residence such as drapes

Relocation of Employees

and related items; costs for storage of household goods which extend beyond the sixty days provided; residence cleaning expenses; laundry expenses; car rental and food expenses during return visits home prior to final move; vehicle registration and taxes; home warranty insurance on former residence and new residence; and other similar relocation expenses.

■ House Hunting, Temporary Living and Return Trips Allowance

- O Determined by a third party relocation consultant of the Company's choice using a "market basket" of reasonable and customary relocation goods and services
- Not taxable to the employee ("grossed up")
- o For expenses such as: house hunting expenses such as airfare, meals, lodging, car rental or mileage for personal vehicle; telephone expenses; temporary living expenses including lodging; local transportation until arrival of a personal vehicle; expenses incurred traveling between the former residence and the new place of employment until the move is completed; and other similar relocation expenses.

For a newly hired employee, these lump sum allowances will be paid as soon as practical and coincident with the receipt of his or her first payroll check. A transferred employee will receive his or her checks as soon as practicable after accepting a new assignment.

<u>Lease Cancellation</u>: In the event a relocating employee's former residence is leased property and the lease expressly requires a lease cancellation penalty, the Company will reimburse the lease cancellation charges not to exceed two months of rent.

<u>Home Sale Assistance</u>: To be eligible for home sale assistance, an employee must own a home at the time an employment offer is accepted. The employee is solely responsible for selling his/her home, however, the Company will reimburse:

- the real estate broker's commission not to exceed 7% of the home's selling price
- reasonable closing costs associated with the home sale (i.e. title fee, document preparation fee, settlement or closing fee, recording fee, termite inspection, transfer fee.)

[Note: Exempt level employees who transfer to another Company location may be eligible for additional assistance through the Home Sale Assistance Program.]

<u>Home Purchase Assistance</u>: To be eligible for home purchase assistance, an employee must own a home at the time an employment offer is accepted. The Company will reimburse:

- if necessary, interest on an equity loan for a period not to exceed twelve months or extend beyond ten days after the date of closing on the sale of the former residence, whichever occurs first (the loan can be no greater than 80% of the difference between the employee's existing mortgage and the appraisal price of the former residence)
- prevailing mortgage loan origination and/or discount fees up to two percent (two points)

Relocation of Employees

 typical seller's closing costs on the purchase of the new residence (i.e. settlement fee, tax service fee, underwriting fee, appraisal fee, credit report, title insurance, recording fee, city, county, and state tax stamps, survey fee, and attorney fee)

Moving Household Goods and Autos: The Company will pay directly:

- the cost of packing, moving, and unpacking household goods from the employee's former residence to the new residence
- if necessary, temporary storage for up to sixty days at either site (not both)
- insurance coverage for the household goods during relocation of up to \$100,000
- the cost of shipping up to two personal automobiles via the most efficient method or standard mileage allowance if a personal auto is driven
- Movement of certain items is not included in the normal relocation policy. These items are specified
 in a Household Goods Profile available from the relocation vendor.

<u>Final Move Expenses</u>: The Company will reimburse the following final move expenses incurred traveling from the former residence to the new residence:

- one-way airfare for the employee and family or the standard mileage allowance if a personal vehicle is driven
- lodging and meals for up to three days and two nights.

<u>Tax Gross Up</u>: Some taxable relocation expenses will be grossed up to minimize adverse tax consequences for the relocated employee. Those expenses which will be grossed up generally include those expenses which are not deductible or not excludable by the employee for federal and state taxation. Gross ups will be based on the current federal, state and local supplemental tax rates in effect as of the date of gross up. Gross ups will not be adjusted for phase outs of personal exemptions and itemized deductions that occur at certain income levels.

<u>Submitting Expenses</u>: The employee is responsible for submitting expense reports and receipts when required to the person designated by the Company as soon as possible and no later than sixty days after the expense is incurred.

Benefits for Eligible Non-Exempt and KU Hourly Employees

At management's discretion, non-exempt and KU hourly employees who are authorized for relocation benefits may receive one lump sum payment as follows:

RentersHome OwnersUp to one month's base payUp to two month's base pay

Relocation benefits for non-exempt employees must be approved by the line-of-business officer and the Division HR director. Payment will be grossed up for tax purposes and will be made upon receipt of the signed Relocation Reimbursement Agreement and after the start date of the new job for new hires.

Relocation of Employees

Key Contact: Division HR Department.

Reference: Relocation Reimbursement Agreement.

Administrative Responsibility: Director HR - Corporate.

Attachment to Response to LGE AG-1 Question No. 100 TRANSFERRED SALARIED, EXEMPT EMPLOYEES **Home Sale Assistance Program E.ON U.S. LLC Procedure**

E.ON U.S. LLC Procedure Home Sale Assistance Program TRANSFERRED SALARIED, EXEMPT EMPLOYEES

Revision Date 7-2-04

Who is Covered

This summary provides details of the additional home sale assistance benefits program offered to <u>transferred</u> <u>salaried</u>, <u>exempt employees</u>. This program does not apply to newly hired employees at the manager level and below.

The Company has contracted for the services of a relocation firm to administer the Home Sale Assistance Program. These professionals will counsel and guide the employee through the Program. [Note to Employees: Do not list your home for sale before you have talked with your consultant. Your consultant will give you special wording that must be inserted in your listing agreement.]

Appraisals

The employee will select two local independent appraisers from a listing provided by the relocation firm. All are experienced appraisers and have achieved designation or certification through a nationally recognized organization such as the American Institute of Real Estate Appraisers or the society of Real Estate Appraisers.

Using the market approach to value, appraisals will be based on a marketing time of 90 to 120 days. The definition of the market approach to value is as follows: "The price at which a property would most probably sell, if exposed to the market for a reasonable period of time in 'as is' condition, where payment is made in cash or its equivalent."

The relocation firm will offer to purchase a property for an amount equal to the average of two appraisal estimates, provided they fall within a 5% variance. If the two appraisals are not within the 5% variance, a third appraisal will be made, then the three appraisals will be averaged. The estimate furthest from that average will be disregarded and the remaining two averaged to arrive at the appraised value (see Appraisal Examples). Thereafter the employee will receive an offer package containing confirmation of the offer, contracts of sale and forms necessary to complete the appraised value sale to the relocation firm.

Marketing Period and Employee Bonus

Once the appraised value offer is confirmed (on the date of receipt of the relocation firm's appraised value offer document), a marketing period begins. The marketing period is 60 calendar days.

If during this period, the employee finds an offer equal to or better than 95% of the appraised value offer, the sale may be turned over to the relocation firm and the Company will make up the difference between the outside sale and the appraised value.

To encourage early sale, the Company will pay a bonus to the employee as follows.

- If a bona fide offer is received from a qualified buyer during the <u>first 30 days</u> of the marketing period, the bonus is 2% of the appraised value or outside offer (whichever is higher).
- If a bona fide offer is received from a qualified buyer during the <u>last 30 days</u> of the marketing period, the bonus is 1% of the appraised value or outside offer (whichever is higher).
- The maximum bonus is \$15,000.

The relocation firm counselor will work in partnership with the employee to generate an outside sale during the marketing period. The appraisals and the impact of the comparables will be discussed at length, identifying the property's strengths and weaknesses. The counselor will suggest list price strategies and marketing techniques and help the employee negotiate the best possible sale.

<u>All</u> offers must be reviewed by the counselor who will determine if the offer to purchase is bona fide (represents a higher net value to the employee than the appraised value offer) and verify that the buyer is qualified to purchase. Even offers that seem unworkable, like an offer equal to only 60% of the appraised value, must be relayed to the counselor. This lead could facilitate further negotiation or, at the very least, keep the relocation firm in touch with market events.

When all the contingencies of the sale are met, the relocation firm will amend its original offer to an amount equal to the third party offer. On receipt of the employee-executed amended contract of sale and other required documents, the relocation firm will calculate and pay equity based on the amended value. The relocation firm will monitor the closing process and critical time frames (mortgage commitment, etc.) and assume all responsibility for the sale closing.

Sale Based On Appraised Value Or Amended Value

Once at least 30 days of the marketing period have passed, the employee may opt to accept the relocation firm's appraised value offer. The employee must either accept or reject the appraised value offer by the end of the applicable marketing period.

If the employee accepts the appraised value offer, the appropriate paperwork will be prepared. On receipt of the employee executed contract of sale, required documents, and a mutually agreed upon vacating date (not to exceed 60 days from date of acceptance) the relocation firm will calculate and pay full equity in the home, based on the appraised value (see Appraised Value Sale Example). Until the home is sold to an outside buyer, the relocation firm will charge the Company for all direct costs in keeping the home in inventory.

If the employee rejects the appraised value offer, the Company will pay only the broker's commissions (not to exceed 7%) and normal seller's closing costs upon eventual sale of the property. If a higher offer than the appraised value is received prior to acceptance or rejection of the appraised value offer, the relocation firm will amend the offer to reflect the sale price.

Key Contact: Division HR Department.

Reference: LG&E Energy LLC Relocation of Employees Policy and Relocation Reimbursement Agreement.

Administrative Responsibility: Director HR - Corporate.

EXAMPLES

<u>Appraisals</u>

Example 1: The first home appraisal is \$102,000; the second home appraisal is \$98,000. The two appraisals are within a 5% variance and are thus averaged to create an appraised value of \$100,000.

Example 2: The first home appraisal is \$105,000; the second home appraisal is \$65,000. The two appraisals are not within a 5% variance, thus a third appraisal is executed. The third home appraisal is \$95,000. The average of the three home appraisals is \$88,333. The \$65,000 estimate is furthest from that average and will be disregarded (if the extremes were equidistant from the average, for example \$90,000, \$100,000 and \$110,000, the two highest figures would be averaged). The remaining two home appraisal amounts, \$105,000 and \$95,000, are averaged to arrive at an

Marketing Period and Employee Bonus

appraisal value of \$100,000.

Example:

The home of the transferred salaried, exempt employee has an appraised value of \$100,000. The employee receives an offer of \$95,000 for the home. This offer is equal to or better than 95% of the appraised value offer. The sale is assigned to the relocation firm. A contract for sale is received during the first 30 calendar days of the marketing period. The Company makes up the difference between the outside sale and the appraised value. Also, the Company pays the employee a cash bonus of \$2,000 (2% of the appraised value because it is an amount greater than the outside sale and a contract for sale was received within 30 days).

Appraised Value Sale

Example:

The employee originally purchased the home for \$75,000. The employee had put down \$25,000 cash and had a home mortgage note for \$50,000. The home has an appraised value of \$100,000. No buyers are found during the first 30 calendar days of the marketing period. During the last 30 days of the period, the employee accepts the appraised value offer from the relocation firm. The relocation firm pays off the balance due on the employee's home mortgage note and gives any remaining balance of the \$100,000 purchase price to the employee. The home is no longer owned by the employee.

OFFICERS AND SENIOR MANAGERS Attachment to Response to LGE AG-1 Question No. 100 E.ON U.S. LLC Procedure **Home Sale Assistance Program**

E.ON U.S. LLC Procedure Home Sale Assistance Program OFFICERS AND SENIOR MANAGERS

Revision Date 7-2-04

Who is Covered

This summary provides details of the additional home sale assistance benefits program offered to <u>officers and senior managers</u>. This program does not apply to newly hired employees at the manager level and below or to transferred salaried exempt employees.

The Company has contracted for the services of a relocation firm to administer the Home Sale Assistance Program. These professionals will counsel and guide the employee through the Program. [Note to Employees: Do not list your home for sale before you have talked with your consultant. Your consultant will give you special wording that must be inserted in your listing agreement.]

Appraisals

The employee will select two local independent appraisers from a listing provided by the relocation firm. All are experienced appraisers and have achieved designation or certification through a nationally recognized organization such as the American Institute of Real Estate Appraisers or the society of Real Estate Appraisers.

Using the market approach to value, appraisals will be based on a marketing time of 90 to 120 days. The definition of the market approach to value is as follows: "The price at which a property would most probably sell, if exposed to the market for a reasonable period of time in 'as is' condition, where payment is made in cash or its equivalent."

The relocation firm will offer to purchase a property for an amount equal to the average of two appraisal estimates, provided they fall within a 5% variance. If the two appraisals are not within the 5% variance, a third appraisal will be made, then the three appraisals will be averaged. The estimate furthest from that average will be disregarded and the remaining two averaged to arrive at the appraised value (see Appraisal Examples). Thereafter the employee will receive an offer package containing confirmation of the offer, contracts of sale and forms necessary to complete the appraised value sale to the relocation firm.

Marketing Period and Employee Bonus

Once the appraised value offer is confirmed (on the date of receipt of the relocation firm's appraised value offer document), a marketing period begins. The marketing period is 90 calendar days.

If during this period, the employee finds an offer equal to or better than 95% of the appraised value offer, the sale may be turned over to the relocation firm and the Company will make up the difference between the outside sale and the appraised value.

To encourage early sale, the Company will pay a bonus to the employee as follows.

- If a bona fide offer is received from a qualified buyer during the <u>first 30 days</u> of the marketing period, the bonus is 3% of the appraised value or outside offer (whichever is higher).
- If a bona fide offer is received from a qualified buyer during the <u>second 30 days</u> of the marketing period, the bonus is 2% of the appraised value or outside offer (whichever is higher).
- If a bona fide offer is received from a qualified buyer during the <u>last 30 days</u> of the marketing period, the bonus is 1% of the appraised value or outside offer (whichever is higher).
- The maximum bonus is \$15,000.

Amended Value Sale

The relocation firm counselor will work in partnership with the employee to generate an outside sale during the marketing period. The appraisals and the impact of the comparables will be discussed at length, identifying the property's strengths and weaknesses. The counselor will suggest list price strategies and marketing techniques and help the employee negotiate the best possible sale.

<u>All</u> offers must be reviewed by the counselor who will determine if the offer to purchase is bona fide (represents a higher net value to the employee than the appraised value offer) and verify that the buyer is qualified to purchase. Even offers that seem unworkable, like an offer equal to only 60% of the appraised value, must be relayed to the counselor. This lead could facilitate further negotiation or, at the very least, keep the relocation firm in touch with market events.

When all the contingencies of the sale are met, the relocation firm will amend its original offer to an amount equal to the third party offer. On receipt of the employee-executed amended contract of sale and other required documents, the relocation firm will calculate and pay equity based on the amended value. The relocation firm will monitor the closing process and critical time frames (mortgage commitment, etc.) and assume all responsibility for the sale closing.

Sale Based On Appraised Value Or Amended Value

Once at least 30 days of the marketing period have passed, the employee may opt to accept the relocation firm's appraised value offer. The employee must either accept or reject the appraised value offer by the end of the applicable marketing period.

If the employee accepts the appraised value offer, the appropriate paperwork will be prepared. On receipt of the employee executed contract of sale, required documents, and a mutually agreed upon vacating date (not to exceed 60 days from date of acceptance) the relocation firm will calculate and pay full equity in the home, based on the appraised value (see Appraised Value Sale Example). Until the home is sold to an outside buyer, the relocation firm will charge the Company for all direct costs in keeping the home in inventory.

If the employee rejects the appraised value offer, the Company will pay only the broker's commissions (not to exceed 7%) and normal seller's closing costs upon eventual sale of the property. If a higher offer than the appraised value is received prior to acceptance or rejection of the appraised value offer, the relocation firm will amend the offer to reflect the sale price.

Key Contact: Division HR Department.

Reference: LG&E Energy LLC Relocation of Employees Policy and Relocation Reimbursement Agreement.

Administrative Responsibility: Director HR - Corporate.

EXAMPLES

Appraisals

Example 1: The first home appraisal is \$102,000; the second home appraisal is \$98,000. The two appraisals are within a 5% variance and are thus averaged to create an appraised value of \$100,000.

Example 2: The first home appraisal is \$105,000; the second home appraisal is \$65,000. The two appraisals are not within a 5% variance, thus a third appraisal is executed. The third home appraisal is \$95,000. The average of the three home appraisals is \$88,333. The \$65,000 estimate is furthest from that average and will be disregarded (if the extremes were equidistant from the average, for example \$90,000, \$100,000 and \$110,000, the two highest figures would be averaged). The remaining two home appraisal amounts, \$105,000 and \$95,000, are averaged to arrive at an appraisal value of \$100,000.

Marketing Period and Employee Bonus

Example 1: The home of the new senior manager of the Company has an appraised value of \$100,000. The employee receives an offer of \$110,000 for the home. This offer is equal to or better than 95% of the appraised value offer. The sale is assigned to the relocation firm. The contract for sale is received during the second 30 calendar days of the marketing period. The Company pays the employee a cash bonus of \$2,200 (2% of the outside sale because it is an amount greater than the appraised value and a contract for sale was received in the last 30 days).

Example 2: A home has an appraised value of \$100,000. The employee receives an offer of \$100,000 for the home. This offer is equal to or better than 95% of the appraised value offer. The sale is assigned to the relocation firm. The contract for sale is received during the last 30 calendar days of the 90 day marketing period. The Company pays the employee a cash bonus of \$1,000 (1% of the appraised value and offer because a contract for sale was received in the last 30 days).

Appraised Value Sale

Example:

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The employee originally purchased the home for \$75,000. The employee had put down \$25,000 cash and had a home mortgage note for \$50,000. The home has an appraised value of \$100,000. No buyers are found during the first 30 calendar days of the marketing period. During the last 30 days of the period, the employee accepts the appraised value offer from the relocation firm. The relocation firm pays off the balance due on the employee's home mortgage note and gives any remaining balance of the \$100,000 purchase price to the employee. The home is no longer owned by the employee.

CASE NO. 2009-00549

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

Question No. 101

Responding Witness: Shannon L. Charnas

- Q-101. Provide the following information for the total company operations. If any amounts were allocated, show a calculation of the factor used to allocate each amount.
 - a. An analysis of Miscellaneous General expenses for the test period. Include a complete breakdown of this account, including industry association dues, stockholder and debt service expenses, institutional advertising, conservation advertising, rate department load studies, director's fees and expenses, dues and subscriptions, and miscellaneous expenses. Provide detailed workpapers supporting this analysis. At a minimum, the workpapers should show the account number, date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more.
 - b. An analysis of Other Income Deductions for the test period. Include a complete breakdown of this account including donations, civic activities, political activities and other, and provide detailed workpapers supporting this analysis. At a minimum, the workpapers should show the account number, date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more.
- A-101. a. See response to KPSC-1 Question No. 30(b) and Question No. 115.
 - b. See response to KPSC-1 Question No. 30(c).

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CASE NO. 2009-00549

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

Question No. 102

Responding Witness: Shannon L. Charnas

- Q-102. Provide a detailed analysis of expenses incurred during the test period for professional services, including legal, engineering, accounting and other, and provide all workpapers supporting the analysis. At a minimum, the workpapers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the services provided.
- A-102. See response to KPSC-1 Question No. 31.

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CASE NO. 2009-00549

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

Question No. 103

Responding Witness: Shannon L. Charnas

- Q-103. Provide a detailed analysis of contributions for charitable and political purposes (in cash or services), if any, recorded in accounts other than Other Income Deductions. Show the amount of the expenditure, the recipient of the contribution, and the specific account charged. If amounts are allocated, show a calculation of the factor used to allocate each amount. Detailed analysis is not required for amounts less than \$100, provided the items are grouped by classes.
- A-103. There were no contributions for charitable or political purposes recorded in accounts other than in Account No. 426. See KPSC-1 Question No. 32.

CASE NO. 2009-00549

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

Question No. 104

Responding Witness: Lonnie E. Bellar

- Q-104. Describe LG&E's lobbying activities and provide a schedule showing the name, salary, affiliation, all company-paid or reimbursed expenses or allowances, and the account charged for each individual whose principal function is lobbying on the local, state, or national level. If any amounts are allocated, show a calculation of the factor used to allocate each amount.
- A-104. Please see the response to KPSC-1 Question No. 33 in this proceeding.

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CASE NO. 2009-00549

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

Question No. 105

Responding Witness: Shannon L. Charnas

- Q-105. List each athletic and employee association to which the Company contributes, the associated amounts for the test period and preceding year and the accounts charged. State how the Company has treated these expenses in the test period.
- A-105. See attached.

Attachment to Response to LGE AG-1 Question No. 105 Page 1 of 1 Charnas

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Louisville Gas and Electric Company Athletic and Employee Associations to Which the Company Contributes

12 Months Ended October 31, 2009

AP Vendor Name or JE Batch Name	Invoice Line Description of JE Line Description	A	mount
UNIVERSITY OF LOUISVILLE	WOMENS BASKETBALL SPONSOR	\$	3,000
MEADE COUNTY BASEBALL ASSOCIATION	CONTRIBUTION		800
SCHNEIDER, JEFFREY W	SPONSOR USA NATIONAL CHAMPIONSHIP		500
12 M	onths Ended December 31, 2008		
AP Vendor Name or JE Batch Name	Invoice Line Description of JE Line Description	А	mount
UNIVERSITY OF LOUISVILLE	CHARITABLE CONTRIBUTION	\$	3,000
VINE GROVE ELEMENTARY SCHOOL	ARCHERY PROGRAM		750
JAMES T ALTON SCHOOL	ARCHERY PROGRAM		750
TRIMBLE COUNTY SADDLE CLUB 08	SPONSOR		250
TRIMBLE CO YOUTH LEAGUE	SPONSOR TEAM		200

GOLF SCRAMBLE SPONSOR

All of these expenses were charged to account 426 below the line. None of the charges were included for rate making purposes.

TEAM SPONSOR

ASSUMPTION SOFTBALL
TRIMBLE COUNTY HIGH SCHOOL

CASE NO. 2009-00549

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

Question No. 106

Responding Witness: Lonnie E. Bellar

- Q-106. List the dollar value of discounts for service and merchandise the Company provides to employees. Provide these amounts for the test period. Show in what accounts and amounts such expense was recorded. What employees are eligible to receive such discounts?
- A-106. The Company does not provide discounts for electric service to employees or sell merchandise at a discount to employees.

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CASE NO. 2009-00549

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

Question No. 107

Responding Witness: Butch Cockerill

- Q-107. List all Company owned automobiles, other than service vehicles, and state the Company's policy for charging employees for the personal use of these automobiles and the Company policy of reporting the personal usage of these automobiles for Federal income tax purposes.
- A-107. The Company follows the guidelines established in the U.S. Internal Revenue Service's Publication 15-B (2010), Employer's Tax Guide to Fringe Benefits for charging and reporting employees personal use of Company vehicles. Personal usage of automobiles is tracked for each applicable employee and the imputed value is included in W-2 earnings. The value is determined by applying either the IRS "Commuting Rule" or "Lease Value Rule" as deemed appropriate.

Please see attached for a list of all Company vehicles, other than service vehicles, where the possibility of personal use exists.

Utility	Unit	Year 🔭 💮	Make	Model
LG&E	5434	2007	FORD	ESCAPE
LG&E	5435	2007	FORD	ESCAPE
LG&E	5401	2007	FORD	ESCAPE
LG&E	5402	2007	FORD	ESCAPE
LG&E	5269	2006	FORD	ESCAPE
LG&E	5342	2006	FORD	ESCAPE
LG&E	5341	2006	FORD	ESCAPE
LG&E	5443	2007	FORD	ESCAPE
LG&E	5320	2006	FORD	ESCAPE
LG&E	5276	2006	FORD	ESCAPE
LG&E	6033	2009	FORD	ESCAPE
LG&E	5395	2006	FORD	ESCAPE
LG&E	5446	2007	FORD	ESCAPE
LG&E	5701	2006	FORD	ESCAPE
LG&E	5445	2007	FORD	ESCAPE
LG&E	5437	2007	FORD	ESCAPE
LG&E	5347	2006	FORD	ESCAPE
LG&E	6032	2009	FORD	ESCAPE
LG&E	5319	2006	FORD	ESCAPE
LG&E	5438	2007	FORD	ESCAPE
LG&E	5275	2006	FORD	ESCAPE
LG&E	6012	2009	FORD	ESCAPE-Hybrid
LG&E	6013	2009	FORD	ESCAPE-Hybrid
LG&E	6011	2009	FORD	ESCAPE-Hybrid
LG&E	6000	2008	FORD	ESCAPE-Hybrid
LG&E	5343	2006	FORD	F-150 [°]
LG&E	5340	2006	FORD	F-150
LG&E	5315	2006	FORD	F-150
LG&E	5309	2006	FORD	F-150
LG&E	5308	2006	FORD	F-150
LG&E	5306	2006	FORD	F-150
LG&E	5307	2006	FORD	F-150
LG&E	5293	2006	FORD	F-150
LG&E	5313	2006	FORD	F-150
LG&E	5314	2006	FORD	F-150
LG&E	5310	2006 .	FORD	F-150
LG&E	5317	2006	FORD	F-150

Utility	Unit	Year	Make	Model
LG&E	5338	2006	FORD	F-150
LG&E	5294	2006	FORD	F-150
LG&E	5295	2006	FORD	F-150
LG&E	6071	2010	FORD	F-150
LG&E	5421	2006	FORD	F-150
LG&E	5420	2006	FORD	F-150
LG&E	5398	2006	FORD	F-150
LG&E	5419	2006	FORD	F-150
LG&E	5428	2006	FORD	F-150
LG&E	5456	2007	FORD	F-150
LG&E	5455	2007	FORD	F-150
LG&E	6072	2010	FORD	F-150
LG&E	6044	2010	FORD	F-150
LG&E	5934	2009	FORD	F-150
LG&E	6036	2009	FORD	F-150
LG&E	6034	2009	FORD	F-150
LG&E	6035	2009	FORD	F-150
LG&E	F51	1997	FORD	F-250
LG&E	5470	2007	FORD	F-250
LG&E	5386	2006	FORD	F-250
LG&E	5387	2006	FORD	F-250
LG&E	6065	2010	FORD	F-250
LG&E	5447	2007	FORD	F-350
LG&E	5414	2007	FORD	RANGER
LG&E	5413	2007	FORD	RANGER
LG&E	5430	2007	FORD	RANGER
LG&E	5301	2006	FORD	RANGER
LG&E	5300	2006	FORD	RANGER
LG&E	5299	2006	FORD	RANGER
LG&E	5297	2006	FORD	RANGER
LG&E	6030	2009	FORD	RANGER
LG&E	5863	2007	FORD	RANGER
LG&E	5344	2006	FORD	RANGER
LG&E	5345	2006	FORD	RANGER
LG&E	6029	2009	FORD	RANGER

CASE NO. 2009-00549

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

Question No. 108

Responding Witness: Lonnie E. Bellar

- Q-108. Does the Company maintain any recreational sites for the use of the public and/or Company employees? If so, please:
 - a. Identify each site and the type of recreational facility.
 - b. State whether each site is for public use or exclusively for employee use.
 - c. For each site identified in (a) above, state the amount of expense incurred during the test period to maintain it.
- A-108. The Company does not maintain any recreational sites.
 - a. Not applicable.
 - b. Not applicable.
 - c. Not applicable.

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CASE NO. 2009-00549

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

Question No. 109

Responding Witness: Shannon L. Charnas

- Q-109. For the test period list all payments made for employee gifts, employee awards, employee luncheons and dinners, employee picnics and all other similar type items. For each, list the dollar amount paid, the payee, the account charged and state the purpose. Provide copies of invoices which exceed \$5,000.
- A-109. Attached is a list of payments for employee recognition transactions, excluding meals. Meals related to employee recognition events are not segregated from all other employee meals. Business rules call for meals related to employee recognition to be charged below-the-line; however, other employee meals could also be charged below-the-line.

Invoices for non-meal related employee recognition which exceed \$5,000 are attached.

Attachment to Response to LGE AG-1 Question No. 109 Page 1 of 9 Charnas

Louisville Gas and Electric Company Case No. 2009-00549 Employee Recognition Expenses For the Year Ended October 31, 2009

A	ccount	Amount (\$)	Payee
4	26501	\$ 5.47	HOBBY LOBBY #312 #181835
4	26501	7.18	THE THARPE COMPANY INC #205891
4	26501	8.94	DIVERSITY ADVENTURES I #721377
4	26501	9.83	DIVERSITY ADVENTURES I #721377
4	26501	9.86	CREATIVE WALKING INC #721377
4	26501	9.99	WAL-MART #5417 #743664
4	26501		FRANKLIN COVEY #7058 #178076
4	26501		THE THARPE COMPANY INC #205891
	26501		KROGER #767 #767702
	26501		DIVERSITY ADVENTURES I #302971
	26501		KROGER #763 #302971
	26501		SAMSCLUB #8276 #435983
	26501		WAL-MART #1269 #721377
	26501		LANDSENDBUSINESS #507114
	26501		EXCHANGE CATALOG/ONLIN #721377
	26501		KROGER #191 #743664
	26501		THORNTONS #0061 Q35 #743664
	26501		LANDSENDBUSINESS #507114
	26501		SAMSCLUB #8276 #435983
	26501		LOUISVILLE GS/ELEC/ #470237
	26501		COLONIAL DESIGNS #175007
	26501		COLONIAL DESIGNS #175007
	26591		COLONIAL DESIGNS #175007
	26501		HEITZMAN GERMANTOWN #434838
	26501 26501		HEITZMAN GERMANTOWN #434838 HEITZMAN GERMANTOWN #434838
	26501		C&SHINC
	26501		LEI*LANDS END CLOTHING #767702
	26501		KROGER #315 #767702
	26501		HICKORY FARMS CATALOG #175007
	26501		FTD*FLOWER SHOPPE, THE #175007
	26501		AWARDS CENTER #743999
	26501		LILLYS #558679
	26501	42.38	MACY'S EAST #570 #181835
4	26501		KOHL'S #0513 #703082
4	26501	43.45	SWEETS AND SUCH BAKERY #435983
4	26501	44.50	MEIJER INC #160 Q01 #302971
4	26501	44.52	IN BLOOM AGAIN #111893
4	26501	45.83	WM SUPERCENTER #181835
4	26591	47.70	IN BLOOM AGAIN #947567
4	26501	48.00	DIXIE WICKS #226733
4	26501	50.00	WAL-MART #3294 #302971
4	26501	50.94	SWEETS AND SUCH BAKERY #435983
4	26501	51.17	A TASTE OF KENTUCKY #721377
	26501	58.05	AWARDS CENTER #743999
4	26501	58.76	C&SHINC

Attachment to Response to LGE AG-1 Question No. 109 Page 2 of 9 Charnas

Louisville Gas and Electric Company Case No. 2009-00549 Employee Recognition Expenses For the Year Ended October 31, 2009

426501 59.36 HUDDLESTON'S JEWEL GAL #607690 426501 64.38 AMERICAN EXPRESS GI #612049 426501 65.64 LANDSENDBUSINESS #096712 426501 70.94 LANDSENDBUSINESS #096712 426501 74.20 MIDWAY FLORIST #434937 426501 74.20 MIDWAY FLORIST #434937 426501 75.00 JOE HUBER FARM #830885 426501 75.00 JOE HUBER FARM #830885 426501 75.00 MASSAGE ENVY LIMITED #175007 426501 83.86 THE THARPE COMPANY INC #205891 426501 84.80 THE THARPE COMPANY INC #205891 426501 85.56 DIXIE WICKS #226733 426501 111.64 EXCHANGE CATALOG/ONLIN #302971 426501 114.53 DIXIE WICKS #226733 426501 120.00 DICK'S SPORTING GOODS #322970 426501 120.00 DICK'S SPORTING GOODS #329071 426501 134.62 PFG*PROFORMA #484733 426501 134.02 PFG*PROFORMA #484733 426501 134.02 PFG*PROFORMA #484733 426501 134.02 DIVILLE STONEWARE #743999 426501 143.10 LOUISVILLE STONEWARE #743999 426501 150.00 WAL-MART #5418 #026139 426501 150.00 WAL-	Account	t Amount (\$)	Payee
426501 65.64 LANDSENDBUSINESS #096712 426501 70.94 LANDSENDBUSINESS #096712 426501 70.94 LANDSENDBUSINESS #096712 426501 74.20 MIDWAY FLORIST #434937 426501 74.75 WAL-MART #3610 #226733 426501 75.00 JOE HUBER FARM #830885 426501 75.00 KROGER #729 #026139 426501 83.86 THE THARPE COMPANY INC #205891 426501 84.80 THE THARPE COMPANY INC #205891 426501 85.56 DIXIE WICKS #226733 426501 111.64 EXCHANGE CATALOG/ONLIN #302971 426501 114.53 DIXIE WICKS #226733 426501 120.00 DICK'S SPORTING GOODS #322970 426501 120.07 COOLBAKER'S INTERNATIO #703082 426501 120.07 COOLBAKER'S INTERNATIO #703082 426501 134.62 PFG*PROFORMA #484733 426501 141.94 HOOP'S GRILL & SPORTS #550555 426501 143.23 WM SUPERCENTER #209064 426501 143.23 WM SUPERCENTER #209064 426501 143.23 WM SUPERCENTER #302971 426501 143.23 WM SUPERCENTER #1302971 426501 156.05 DIVERSITY ADVENTURES I #302971 426501 157.50 LOUISVILLE STONEWARE #743999 426501 156.05 DIVERSITY ADVENTURES I #302971 426501 157.50 LOUISVILLE GS/ELEC/ #062098 107001 (158.69) TYLER TOOL CO INC #181032 426501 176.10 DIVERSITY ADVENTURES I #209064 426501 200.00 LOWES #01923* #026139 426501 200.00 UOWES #01923* #026139 426501 200.00 UOWES #01923* #026139 426501 211.96 MARK'S FEED STORE BARD #703082 426501 213.95 CHEESECAKE FACTORY #00 #302971 426501 213.95 CHEESECAKE FACTORY #00 #302971 426501 213.95 CHEESECAKE FACTORY #00 #302971 426501 225.00 MEIJER INC #164 Q01 #322970 426501 225.00 KROGER #729 #026139 426501 236.48 ARROW PROMOTIONS LLC #175007 426501 250.00 LOUISVILLE GS/ELEC/ #435983 426501 250.00 LOUISVILLE GS/ELEC/ #35983			HUDDLESTON'S JEWEL GAL #607690
426501 65.78 DIVERSITY ADVENTURES I #461909 426501 70.94 LANDSENDBUSINESS #096712 426501 74.20 MIDWAY FLORIST #434937 426501 75.00 JOE HUBER FARM #330885 426501 75.00 JOE HUBER FARM #330885 426501 75.00 MASSAGE ENVY LIMITED #175007 426501 83.86 THE THARPE COMPANY INC #205891 426501 85.66 DIXIE WICKS #226733 426501 100.00 WAL-MART #1269 #302971 426501 111.64 EXCHANGE CATALOG/ONLIN #302971 426501 111.64 EXCHANGE CATALOG/ONLIN #302971 426501 120.00 DICK'S SPORTING GOODS #322970 426501 120.00 DICK'S SPORTING GOODS #3222970 426501 120.00 WOODFORD CTY THEATRICA #096712 426501 134.62 PFG*PROFORMA #484733 426501 134.62 PFG*PROFORMA #484733 426501 141.94 HOOP'S GRILL & SPORTS #5550555 426501 143.10 LOUISVILLE STONEWARE #743999 426501 150.00 WAL-MART #5418 #026139 426501 176.10 DIVERSITY ADVENTURES I #461909 426501 160.00 UNES #01923* #026139 426501 200.00 OUTBACH #181032 426501 200.00 OUTBACH #181032 426501 200.00 WAL-MART #5418 #036139 426501 176.10 DIVERSITY ADVENTURES I #461909 426501 176.10 DIVERSITY ADVENTURES I #461909 426501 176.10 DIVERSITY ADVENTURES I #461909 426501 183.41 DIVERSITY ADVENTURES I #461909 426501 200.00 WAL-MART #5418 #036139	426501	64.38	AMERICAN EXPRESS GI #612049
426501 70.94 LANDSENDBUSINESS #096712 426501 74.20 MIDWAY FLORIST #434937 426501 74.75 WAL-MART #3610 #226733 426501 75.00 JOE HUBER FARM #830885 426501 75.00 KROGER #729 #026139 426591 75.00 MASSAGE ENVY LIMITED #175007 426501 83.86 THE THARPE COMPANY INC #205891 426501 84.80 THE THARPE COMPANY INC #205891 426501 85.56 DIXIE WICKS #226733 426501 100.00 WAL-MART #1269 #302971 426501 111.64 EXCHANGE CATALOG/ONLIN #302971 426501 114.53 DIXIE WICKS #226733 426501 120.00 DICK'S SPORTING GOODS #322970 426501 120.07 COOLBAKER'S INTERNATIO #703082 426501 128.00 WOODFORD CTY THEATRICA #096712 426501 134.62 PFG*PROFORMA #484733 426501 134.02 PFG*PROFORMA #484733 426501 141.94 HOOP'S GRILL & SPORTS #550555 426501 143.10 LOUISVILLE STONEWARE #743999 426501 143.23 WM SUPERCENTER #209064 426501 150.00 WAL-MART #5418 #026139 426501 156.05 DIVERSITY ADVENTURES I #302971 426501 157.50 LOUISVILLE GS/ELEC/#062098 107001 (158.69) TYLER TOOL CO INC #181032 426501 176.10 DIVERSITY ADVENTURES I #461909 426501 200.00 LOWES #01923* #026139 426501 200.00 UTBACK #1813 #643479 426501 200.00 UTBACK #1813 #643479 426501 211.96 MARK'S FEED STORE BARD #703082 426501 213.95 CHEESECAKE FACTORY #00 #302971 426501 213.95 CHEESECAKE FACTORY #00 #302971 426501 225.00 ANGEL HAD THERA MASSAG #767702 426501 225.00 MEIJER INC #164 Q01 #322970 426501 236.48 ARROW PROMOTIONS LLC #175007 426501 250.00 LOUISVILLE GS/ELEC/ #435983 426501 250.00 LOUISVILLE GS/ELEC/ #435983 426501 250.00 LOUISVILLE GS/ELEC/ #435983	426501	65.64	LANDSENDBUSINESS #096712
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426501 75.00 KROGER #729 #026139 426591 75.00 MASSAGE ENVY LIMITED #175007 426501 83.86 THE THARPE COMPANY INC #205891 426501 84.80 THE THARPE COMPANY INC #205891 426501 85.56 DIXIE WICKS #226733 426501 100.00 WAL-MART #1269 #302971 426501 111.64 EXCHANGE CATALOG/ONLIN #302971 426501 120.00 DICK'S SPORTING GOODS #322970 426501 120.00 DICK'S SPORTING GOODS #322970 426501 120.07 COOLBAKER'S INTERNATIO #703082 426501 128.00 WOODFORD CTY THEATRICA #096712 426501 134.62 PFG*PROFORMA #484733 426591 135.00 WM SUPERCENTER #209064 426501 141.94 HOOP'S GRILL & SPORTS #550555 426501 143.10 LOUISVILLE STONEWARE #743999 426501 143.23 WM SUPERCENTER #743664 426501 150.00 WAL-MART #5418 #026139 426501 157.50 LOUISVILLE GS/ELEC/ #062098 107001 (158.69) TYLER TOOL CO INC #181032 426501 176.10 DIVERSITY ADVENTURES I #461909 426591 183.41 DIVERSITY ADVENTURES I #461909 426591 183.41 DIVERSITY ADVENTURES I #461909 426501 200.00 LOWES #01923* #026139 426501 200.00 UOTBACK #1813 #643479 426501 200.00 UOTBACK #1813 #643479 426501 211.96 MARK'S FEED STORE BARD #703082 426501 211.96 MARK'S FEED STORE BARD #703082 426501 225.00 ANGEL HAD THERA MASSAG #767702 426501 225.00 MEIJER INC #164 Q01 #322970 426501 236.48 ARROW PROMOTIONS LLC #175007 426501 250.00 LOUISVILLE GS/ELEC/ #435983 426501 250.00 LOUISVILLE GS/ELEC/ #345983	426501	74.75	WAL-MART #3610 #226733
426591 75.00 MASSAGE ENVY LIMITED #175007 426501 83.86 THE THARPE COMPANY INC #205891 426501 84.80 THE THARPE COMPANY INC #205891 426501 85.56 DIXIE WICKS #226733 426501 100.00 WAL-MART #1269 #302971 426501 111.64 EXCHANGE CATALOG/ONLIN #302971 426501 120.00 DICK'S SPORTING GOODS #322970 426501 120.00 DICK'S SPORTING GOODS #322970 426501 120.07 COOLBAKER'S INTERNATIO #703082 426501 128.00 WOODFORD CTY THEATRICA #096712 426501 134.62 PFG*PROFORMA #484733 426591 135.00 WM SUPERCENTER #209064 426501 141.94 HOOP'S GRILL & SPORTS #550555 426501 143.10 LOUISVILLE STONEWARE #743999 426501 143.23 WM SUPERCENTER #743664 426501 150.00 WAL-MART #5418 #026139 426501 157.50 LOUISVILLE GS/ELEC/ #062098 107001 (158.69) TYLER TOOL CO INC #181032 426501 176.10 DIVERSITY ADVENTURES I #461909 426591 183.41 DIVERSITY ADVENTURES I #461909 426591 183.41 DIVERSITY ADVENTURES I #461909 426501 200.00 LOWES #01923* #026139 426501 200.00 UOWES #01923* #026139 426501 201.00 WM SUPERCENTER #767702 426501 211.96 MARK'S FEED STORE BARD #703082 426501 213.95 CHEESECAKE FACTORY #00 #302971 426591 219.99 Landsend- shirts 426501 225.00 MEIJER INC #164 Q01 #322970 426501 225.00 MEIJER INC #164 Q01 #332983 426501 236.48 ARROW PROMOTIONS LLC #175007 426501 250.00 LOUISVILLE GS/ELEC/ #435983 426501 250.00 LOUISVILLE GS/ELEC/ #345983	426501	75.00	JOE HUBER FARM #830885
426501 83.86 THE THARPE COMPANY INC #205891 426501 84.80 THE THARPE COMPANY INC #205891 426501 85.56 DIXIE WICKS #226733 426501 100.00 WAL-MART #1269 #302971 426501 111.64 EXCHANGE CATALOG/ONLIN #302971 426501 114.53 DIXIE WICKS #226733 426501 120.00 DICK'S SPORTING GOODS #322970 426501 120.00 DICK'S SPORTING GOODS #322970 426501 128.00 WOODFORD CTY THEATRICA #096712 426501 134.62 PFG*PROFORMA #484733 426591 135.00 WM SUPERCENTER #209064 426501 141.94 HOOP'S GRILL & SPORTS #550555 426501 143.10 LOUISVILLE STONEWARE #743999 426501 143.23 WM SUPERCENTER #743664 426501 150.00 WAL-MART #5418 #026139 426501 156.05 DIVERSITY ADVENTURES I #302971 426501 157.50 LOUISVILLE GS/ELEC/ #062098 107001 (158.69) TYLER TOOL CO INC #181032 426501 176.10 DIVERSITY ADVENTURES I #461909 426591 183.41 DIVERSITY ADVENTURES I #209064 426501 200.00 LOWES #01923* #026139 426501 200.00 OUTBACK #1813 #643479 426501 200.00 OUTBACK #1813 #643479 426501 211.96 MARK'S FEED STORE BARD #703082 426501 213.95 CHEESECAKE FACTORY #00 #302971 426501 225.00 ANGEL HAD THERA MASSAG #767702 426501 225.00 ANGEL HAD THERA MASSAG #767702 426501 225.00 MEIJER INC #164 Q01 #322970 426501 225.00 MEIJER INC #164 Q01 #322970 426501 225.00 KROGER #729 #026139 426501 225.00 KROGER #729 #026139 426501 250.00 LOUISVILLE GS/ELEC/ #102954 426501 250.00 LOUISVILLE GS/ELEC/ #102954 426501 250.00 LOUISVILLE GS/ELEC/ #345983 426501 250.00 LOUISVILLE GS/ELEC/ #345983 426501 250.00 LOUISVILLE GS/ELEC/ #435983	426501	75.00	KROGER #729 #026139
426501 84.80 THE THARPE COMPANY INC #205891 426501 85.56 DIXIE WICKS #226733 426501 100.00 WAL-MART #1269 #302971 426501 111.64 EXCHANGE CATALOG/ONLIN #302971 426501 114.53 DIXIE WICKS #226733 426501 120.00 DICK'S SPORTING GOODS #322970 426501 120.07 COOLBAKER'S INTERNATIO #703082 426501 128.00 WOODFORD CTY THEATRICA #096712 426501 134.62 PFG*PROFORMA #484733 426591 135.00 WM SUPERCENTER #209064 426501 141.94 HOOP'S GRILL & SPORTS #550555 426501 143.10 LOUISVILLE STONEWARE #743999 426501 143.23 WM SUPERCENTER #743664 426501 150.00 WAL-MART #5418 #026139 426501 150.00 WAL-MART #5418 #026139 426501 157.50 LOUISVILLE GS/ELEC/ #062098 107001 (158.69) TYLER TOOL CO INC #181032 426501 176.10 DIVERSITY ADVENTURES I #209064 426501 200.00 LOWES #01923* #026139 426501 200.00 LOWES #01923* #026139 426501 204.95 JOHN F TROMPETER CO 426501 211.96 MARK'S FEED STORE BARD #703082 426501 213.95 CHEESECAKE FACTORY #00 #302971 426501 219.99 Landsend- shirts 426501 225.00 MEIJER INC #164 Q01 #322970 426501 225.00 MEIJER INC #164 Q01 #322970 426501 229.20 JOHN F TROMPETER CO 426501 229.20 JOHN F TROMPETER CO 426501 229.20 JOHN F TROMPETER CO 426501 225.00 MEIJER INC #164 Q01 #322970 426501 225.00 LOUISVILLE GS/ELEC/ #435983 426501 250.00 LOUISVILLE GS/ELEC/ #35983	426591	75.00	MASSAGE ENVY LIMITED #175007
426501 85.56 DIXIE WICKS #226733 426501 100.00 WAL-MART #1269 #302971 426501 111.64 EXCHANGE CATALOG/ONLIN #302971 426501 114.53 DIXIE WICKS #226733 426501 120.00 DICK'S SPORTING GOODS #322970 426501 120.07 COOLBAKER'S INTERNATIO #703082 426501 128.00 WOODFORD CTY THEATRICA #096712 426501 134.62 PFG*PROFORMA #484733 426591 135.00 WM SUPERCENTER #209064 426501 141.94 HOOP'S GRILL & SPORTS #550555 426501 143.10 LOUISVILLE STONEWARE #743999 426501 143.23 WM SUPERCENTER #743664 426501 150.00 WAL-MART #5418 #026139 426501 156.05 DIVERSITY ADVENTURES I #302971 426501 156.05 DIVERSITY ADVENTURES I #302971 426501 176.10 DIVERSITY ADVENTURES I #461909 426591 183.41 DIVERSITY ADVENTURES I #209064 426501 200.00 LOWES #01923* #026139 426501 200.00 OUTBACK #1813 #643479 426501 204.95 JOHN F TROMPETER CO 426501 211.96 MARK'S FEED STORE BARD #703082 426501 213.95 CHEESECAKE FACTORY #00 #302971 426501 225.00 MEJJER INC #164 Q01 #322970 426501 229.20 JOHN F TROMPETER CO 426501 236.48 ARROW PROMOTIONS LLC #175007 426501 250.00 KROJER #729 #026139 426501 250.00 LOUISVILLE GS/ELEC/ #435983 426501 250.00 LOUISVILLE GS/ELEC/ #35983 426501 250.00 LOUISVILLE GS/ELEC/ #35983	426501	83.86	THE THARPE COMPANY INC #205891
426501 100.00 WAL-MART #1269 #302971 426501 111.64 EXCHANGE CATALOG/ONLIN #302971 426501 114.53 DIXIE WICKS #226733 426501 120.00 DICK'S SPORTING GOODS #322970 426501 120.07 COOLBAKER'S INTERNATIO #703082 426501 128.00 WOODFORD CTY THEATRICA #096712 426501 134.62 PFG*PROFORMA #484733 426501 135.00 WM SUPERCENTER #209064 426501 141.94 HOOP'S GRILL & SPORTS #550555 426501 143.10 LOUISVILLE STONEWARE #743999 426501 143.23 WM SUPERCENTER #743664 426501 150.00 WAL-MART #5418 #026139 426501 150.00 WAL-MART #5418 #026139 426501 156.05 DIVERSITY ADVENTURES I #302971 426501 157.50 LOUISVILLE GS/ELEC/ #062098 107001 (158.69) TYLER TOOL CO INC #181032 426501 176.10 DIVERSITY ADVENTURES I #461909 426501 20.00 LOWES #01923* #026139 426501 20.00 LOWES #01923* #026139 426501 20.00	426501	84.80	THE THARPE COMPANY INC #205891
426501 111.64 EXCHANGE CATALOG/ONLIN #302971 426501 114.53 DIXIE WICKS #226733 426501 120.00 DICK'S SPORTING GOODS #322970 426501 120.07 COOLBAKER'S INTERNATIO #703082 426501 128.00 WOODFORD CTY THEATRICA #096712 426501 134.62 PFG*PROFORMA #484733 426591 135.00 WM SUPERCENTER #209064 426501 141.94 HOOP'S GRILL & SPORTS #5550555 426501 143.10 LOUISVILLE STONEWARE #743999 426501 143.23 WM SUPERCENTER #743664 426501 150.00 WAL-MART #5418 #026139 426501 156.05 DIVERSITY ADVENTURES I #302971 426501 157.50 LOUISVILLE GS/ELEC/ #062098 107001 (158.69) TYLER TOOL CO INC #181032 426501 176.10 DIVERSITY ADVENTURES I #209064 426501 176.10 DIVERSITY ADVENTURES I #209064 426501 200.00 LOWES #01923* #026139 426501 200.00 UOWES #01923* #026139 426501 204.95 JOHN F TROMPETER CO 426501 211.96 MARK'S FEED STORE BARD #703082 426501 213.95 CHEESECAKE FACTORY #00 #302971 426501 225.00 ANGEL HAD THERA MASSAG #767702 426501 225.00 MEIJER INC #164 Q01 #322970 426501 250.00 LOUISVILLE GS/ELEC/ #435983 426501 250.00 LOUISVILLE GS/ELEC/ #435983 426501 250.00 LOUISVILLE GS/ELEC/ #435983	426501	85.56	DIXIE WICKS #226733
426501 114.53 DIXIE WICKS #226733 426501 120.00 DICK'S SPORTING GOODS #322970 426501 120.07 COOLBAKER'S INTERNATIO #703082 426501 128.00 WOODFORD CTY THEATRICA #096712 426501 134.62 PFG*PROFORMA #484733 426591 135.00 WM SUPERCENTER #209064 426501 141.94 HOOP'S GRILL & SPORTS #550555 426501 143.10 LOUISVILLE STONEWARE #743999 426501 143.23 WM SUPERCENTER #743664 426501 150.00 WAL-MART #5418 #026139 426501 156.05 DIVERSITY ADVENTURES I #302971 426501 157.50 LOUISVILLE GS/ELEC/ #062098 107001 (158.69) TYLER TOOL CO INC #181032 426501 176.10 DIVERSITY ADVENTURES I #461909 426591 183.41 DIVERSITY ADVENTURES I #209064 426501 200.00 LOWES #01923* #026139 426501 200.00 UOWES #01923* #026139 426501 204.95 JOHN F TROMPETER CO 426501 211.96 MARK'S FEED STORE BARD #703082 426501 213.95 CHEESCAKE FACTORY #00 #302971 426501 225.00 ANGEL HAD THERA MASSAG #767702 426501 225.00 MEIJER INC #164 Q01 #322970 426501 225.00 MEIJER INC #164 Q01 #322970 426501 229.20 JOHN F TROMPETER CO 426501 225.00 MEIJER INC #164 Q01 #322970 426501 225.00 KROGER #729 #026139 426501 250.00 LOUISVILLE GS/ELEC/ #435983	426501	100.00	WAL-MART #1269 #302971
426501 120.00 DICK'S SPORTING GOODS #322970 426501 120.07 COOLBAKER'S INTERNATIO #703082 426501 128.00 WOODFORD CTY THEATRICA #096712 426501 134.62 PFG*PROFORMA #484733 426591 135.00 WM SUPERCENTER #209064 426501 141.94 HOOP'S GRILL & SPORTS #550555 426501 143.10 LOUISVILLE STONEWARE #743999 426501 143.23 WM SUPERCENTER #026139 426501 150.00 WAL-MART #5418 #026139 426501 156.05 DIVERSITY ADVENTURES I #302971 426501 157.50 LOUISVILLE GS/ELEC/ #062098 107001 (158.69) TYLER TOOL CO INC #181032 426501 176.10 DIVERSITY ADVENTURES I #461909 426591 183.41 DIVERSITY ADVENTURES I #209064 426501 200.00 LOWES #01923* #026139 426501 200.00 OUTBACK #1813 #643479 426501 204.95 JOHN F TROMPETER CO 426501 211.96 MARK'S FEED STORE BARD #703082 426501 213.95 CHEESECAKE FACTORY #00 #302971 426501 225.00 ANGEL HAD THERA MASSAG #767702 426501 225.00 MEIJER INC #164 Q01 #322970 426501 229.20 JOHN F TROMPETER CO 426501 225.00 MEIJER INC #164 Q01 #322970 426501 225.00 KROGER #729 #026139 426501 250.00 LOUISVILLE GS/ELEC/ #102954 426501 250.00 LOUISVILLE GS/ELEC/ #435983 426501 250.00 LOUISVILLE GS/ELEC/ #943124	426501	111.64	EXCHANGE CATALOG/ONLIN #302971
426501 120.07 COOLBAKER'S INTERNATIO #703082 426501 128.00 WOODFORD CTY THEATRICA #096712 426501 134.62 PFG*PROFORMA #484733 426591 135.00 WM SUPERCENTER #209064 426501 141.94 HOOP'S GRILL & SPORTS #550555 426501 143.10 LOUISVILLE STONEWARE #743999 426501 143.23 WM SUPERCENTER #743664 426501 150.00 WAL-MART #5418 #026139 426501 156.05 DIVERSITY ADVENTURES I #302971 426501 157.50 LOUISVILLE GS/ELEC/ #062098 107001 (158.69) TYLER TOOL CO INC #181032 426501 176.10 DIVERSITY ADVENTURES I #461909 426501 183.41 DIVERSITY ADVENTURES I #209064 426501 200.00 LOWES #01923* #026139 426501 200.00 LOWES #01923* #026139 426501 200.00 OUTBACK #1813 #643479 426501 201.00 WM SUPERCENTER #767702 426501 219.99 Landsend- shirts 426501 219.99 Landsend- shirts 426501 225.00 ANGEL	426501	114.53	DIXIE WICKS #226733
426501 128.00 WOODFORD CTY THEATRICA #096712 426501 134.62 PFG*PROFORMA #484733 426591 135.00 WM SUPERCENTER #209064 426501 141.94 HOOP'S GRILL & SPORTS #550555 426501 143.10 LOUISVILLE STONEWARE #743999 426501 143.23 WM SUPERCENTER #743664 426501 150.00 WAL-MART #5418 #026139 426501 156.05 DIVERSITY ADVENTURES I #302971 426501 157.50 LOUISVILLE GS/ELEC/ #062098 107001 (158.69) TYLER TOOL CO INC #181032 426501 176.10 DIVERSITY ADVENTURES I #461909 426501 183.41 DIVERSITY ADVENTURES I #209064 426501 200.00 LOWES #01923* #026139 426501 200.00 OUTBACK #1813 #643479 426501 204.95 JOHN F TROMPETER CO 426501 210.00 WM SUPERCENTER #767702 426501 219.99 Landsend- shirts 426501 225.00 ANGEL HAD THERA MASSAG #767702 426501 225.00 MEIJER INC #164 Q01 #322970 426501 225.	426501	120.00	DICK'S SPORTING GOODS #322970
426501 134.62 PFG*PROFORMA #484733 426591 135.00 WM SUPERCENTER #209064 426501 141.94 HOOP'S GRILL & SPORTS #550555 426501 143.10 LOUISVILLE STONEWARE #743999 426501 143.23 WM SUPERCENTER #743664 426501 150.00 WAL-MART #5418 #026139 426501 156.05 DIVERSITY ADVENTURES I #302971 426501 157.50 LOUISVILLE GS/ELEC/ #062098 107001 (158.69) TYLER TOOL CO INC #181032 426501 176.10 DIVERSITY ADVENTURES I #461909 426501 183.41 DIVERSITY ADVENTURES I #209064 426501 200.00 LOWES #01923* #026139 426501 200.00 LOWES #01923* #026139 426501 200.00 OUTBACK #1813 #643479 426501 204.95 JOHN F TROMPETER CO 426501 210.00 WM SUPERCENTER #767702 426501 213.95 CHEESECAKE FACTORY #00 #302971 426501 219.99 Landsend- shirts 426501 225.00 ANGEL HAD THERA MASSAG #767702 426501 225.00 MEI	426501	120.07	COOLBAKER'S INTERNATIO #703082
426591 135.00 WM SUPERCENTER #209064 426501 141.94 HOOP'S GRILL & SPORTS #550555 426501 143.10 LOUISVILLE STONEWARE #743999 426501 143.23 WM SUPERCENTER #743664 426501 150.00 WAL-MART #5418 #026139 426501 156.05 DIVERSITY ADVENTURES I #302971 426501 157.50 LOUISVILLE GS/ELEC/ #062098 107001 (158.69) TYLER TOOL CO INC #181032 426501 176.10 DIVERSITY ADVENTURES I #461909 426501 183.41 DIVERSITY ADVENTURES I #209064 426501 200.00 LOWES #01923* #026139 426501 200.00 OUTBACK #1813 #643479 426501 204.95 JOHN F TROMPETER CO 426501 210.00 WM SUPERCENTER #767702 426501 211.96 MARK'S FEED STORE BARD #703082 426501 213.95 CHEESECAKE FACTORY #00 #302971 426501 225.00 ANGEL HAD THERA MASSAG #767702 426501 225.00 MEIJER INC #164 Q01 #322970 426501 225.00 KROGER #729 #026139 426501	426501	128.00	WOODFORD CTY THEATRICA #096712
426501 141.94 HOOP'S GRILL & SPORTS #550555 426501 143.10 LOUISVILLE STONEWARE #743999 426501 143.23 WM SUPERCENTER #743664 426501 150.00 WAL-MART #5418 #026139 426501 156.05 DIVERSITY ADVENTURES I #302971 426501 157.50 LOUISVILLE GS/ELEC/ #062098 107001 (158.69) TYLER TOOL CO INC #181032 426501 176.10 DIVERSITY ADVENTURES I #461909 426591 183.41 DIVERSITY ADVENTURES I #209064 426501 200.00 LOWES #01923* #026139 426501 200.00 OUTBACK #1813 #643479 426501 204.95 JOHN F TROMPETER CO 426501 210.00 WM SUPERCENTER #767702 426501 211.96 MARK'S FEED STORE BARD #703082 426501 213.95 CHEESECAKE FACTORY #00 #302971 426501 219.99 Landsend- shirts 426501 225.00 ANGEL HAD THERA MASSAG #767702 426501 225.00 MEIJER INC #164 Q01 #322970 426501 229.20 JOHN F TROMPETER CO 426501 250.00 KROGER #729 #026139 426501 250.00 LOUISVILLE GS/ELEC/ #435983 426501 250.00 LOUISVILLE GS/ELEC/ #435983 426501 250.00 LOUISVILLE GS/ELEC/ #943124	426501	134.62	PFG*PROFORMA #484733
426501 143.10 LOUISVILLE STONEWARE #743999 426501 143.23 WM SUPERCENTER #743664 426501 150.00 WAL-MART #5418 #026139 426501 156.05 DIVERSITY ADVENTURES I #302971 426501 157.50 LOUISVILLE GS/ELEC/ #062098 107001 (158.69) TYLER TOOL CO INC #181032 426501 176.10 DIVERSITY ADVENTURES I #461909 426591 183.41 DIVERSITY ADVENTURES I #209064 426501 200.00 LOWES #01923* #026139 426501 200.00 OUTBACK #1813 #643479 426501 204.95 JOHN F TROMPETER CO 426501 210.00 WM SUPERCENTER #767702 426501 211.96 MARK'S FEED STORE BARD #703082 426501 213.95 CHEESECAKE FACTORY #00 #302971 426501 219.99 Landsend- shirts 426501 225.00 ANGEL HAD THERA MASSAG #767702 426501 225.00 MEIJER INC #164 Q01 #322970 426501 229.20 JOHN F TROMPETER CO 426501 236.48 ARROW PROMOTIONS LLC #175007 426501 <t< td=""><td>426591</td><td>135.00</td><td>WM SUPERCENTER #209064</td></t<>	426591	135.00	WM SUPERCENTER #209064
426501 143.23 WM SUPERCENTER #743664 426501 150.00 WAL-MART #5418 #026139 426501 156.05 DIVERSITY ADVENTURES I #302971 426501 157.50 LOUISVILLE GS/ELEC/ #062098 107001 (158.69) TYLER TOOL CO INC #181032 426501 176.10 DIVERSITY ADVENTURES I #461909 426591 183.41 DIVERSITY ADVENTURES I #209064 426501 200.00 LOWES #01923* #026139 426501 200.00 OUTBACK #1813 #643479 426501 204.95 JOHN F TROMPETER CO 426501 210.00 WM SUPERCENTER #767702 426501 210.00 WM SUPERCENTER #767702 426501 211.96 MARK'S FEED STORE BARD #703082 426501 213.95 CHEESECAKE FACTORY #00 #302971 426501 219.99 Landsend- shirts 426501 225.00 ANGEL HAD THERA MASSAG #767702 426501 225.00 MEIJER INC #164 Q01 #322970 426501 236.48 ARROW PROMOTIONS LLC #175007 426501 250.00 KROGER #729 #026139 426501 250.	426501	141.94	HOOP'S GRILL & SPORTS #550555
426501 150.00 WAL-MART #5418 #026139 426501 156.05 DIVERSITY ADVENTURES I #302971 426501 157.50 LOUISVILLE GS/ELEC/ #062098 107001 (158.69) TYLER TOOL CO INC #181032 426501 176.10 DIVERSITY ADVENTURES I #461909 426591 183.41 DIVERSITY ADVENTURES I #209064 426501 200.00 LOWES #01923* #026139 426501 200.00 OUTBACK #1813 #643479 426501 204.95 JOHN F TROMPETER CO 426501 210.00 WM SUPERCENTER #767702 426501 211.96 MARK'S FEED STORE BARD #703082 426501 213.95 CHEESECAKE FACTORY #00 #302971 426591 219.99 Landsend- shirts 426501 225.00 ANGEL HAD THERA MASSAG #767702 426501 225.00 MEIJER INC #164 Q01 #322970 426501 229.20 JOHN F TROMPETER CO 426591 236.48 ARROW PROMOTIONS LLC #175007 426501 250.00 KROGER #729 #026139 426501 250.00 LOUISVILLE GS/ELEC/ #435983 426501 250.00 LOUISVILLE GS/ELEC/ #943124	426501	143.10	LOUISVILLE STONEWARE #743999
426501 156.05 DIVERSITY ADVENTURES I #302971 426501 157.50 LOUISVILLE GS/ELEC/ #062098 107001 (158.69) TYLER TOOL CO INC #181032 426501 176.10 DIVERSITY ADVENTURES I #461909 426591 183.41 DIVERSITY ADVENTURES I #209064 426501 200.00 LOWES #01923* #026139 426501 200.00 OUTBACK #1813 #643479 426501 204.95 JOHN F TROMPETER CO 426501 210.00 WM SUPERCENTER #767702 426501 211.96 MARK'S FEED STORE BARD #703082 426501 213.95 CHEESECAKE FACTORY #00 #302971 426591 219.99 Landsend- shirts 426501 225.00 ANGEL HAD THERA MASSAG #767702 426501 225.00 MEIJER INC #164 Q01 #322970 426501 229.20 JOHN F TROMPETER CO 426591 236.48 ARROW PROMOTIONS LLC #175007 426501 250.00 KROGER #729 #026139 426501 250.00 LOUISVILLE GS/ELEC/ #435983 426501 250.00 LOUISVILLE GS/ELEC/ #943124	426501	143.23	WM SUPERCENTER #743664
426501 157.50 LOUISVILLE GS/ELEC/#062098 107001 (158.69) TYLER TOOL CO INC #181032 426501 176.10 DIVERSITY ADVENTURES I #461909 426591 183.41 DIVERSITY ADVENTURES I #209064 426501 200.00 LOWES #01923* #026139 426501 200.00 OUTBACK #1813 #643479 426501 204.95 JOHN F TROMPETER CO 426501 210.00 WM SUPERCENTER #767702 426501 211.96 MARK'S FEED STORE BARD #703082 426501 213.95 CHEESECAKE FACTORY #00 #302971 426591 219.99 Landsend- shirts 426501 225.00 ANGEL HAD THERA MASSAG #767702 426501 225.00 MEIJER INC #164 Q01 #322970 426501 229.20 JOHN F TROMPETER CO 426501 236.48 ARROW PROMOTIONS LLC #175007 426501 250.00 KROGER #729 #026139 426501 250.00 LOUISVILLE GS/ELEC/ #435983 426501 250.00 LOUISVILLE GS/ELEC/ #943124	426501	150.00	WAL-MART #5418 #026139
107001 (158.69) TYLER TOOL CO INC #181032 426501 176.10 DIVERSITY ADVENTURES I #461909 426591 183.41 DIVERSITY ADVENTURES I #209064 426501 200.00 LOWES #01923* #026139 426501 200.00 OUTBACK #1813 #643479 426501 204.95 JOHN F TROMPETER CO 426501 210.00 WM SUPERCENTER #767702 426501 211.96 MARK'S FEED STORE BARD #703082 426501 213.95 CHEESECAKE FACTORY #00 #302971 426591 219.99 Landsend- shirts 426501 225.00 ANGEL HAD THERA MASSAG #767702 426501 225.00 MEIJER INC #164 Q01 #322970 426501 229.20 JOHN F TROMPETER CO 426591 236.48 ARROW PROMOTIONS LLC #175007 426501 250.00 KROGER #729 #026139 426501 250.00 LOUISVILLE GS/ELEC/ #102954 426501 250.00 LOUISVILLE GS/ELEC/ #435983 426501 250.00 LOUISVILLE GS/ELEC/ #943124	426501	156.05	DIVERSITY ADVENTURES I #302971
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426501 204.95 JOHN F TROMPETER CO 426501 210.00 WM SUPERCENTER #767702 426501 211.96 MARK'S FEED STORE BARD #703082 426501 213.95 CHEESECAKE FACTORY #00 #302971 426591 219.99 Landsend- shirts 426501 225.00 ANGEL HAD THERA MASSAG #767702 426501 225.00 MEIJER INC #164 Q01 #322970 426501 229.20 JOHN F TROMPETER CO 426591 236.48 ARROW PROMOTIONS LLC #175007 426501 250.00 KROGER #729 #026139 426501 250.00 LOUISVILLE GS/ELEC/ #102954 426501 250.00 LOUISVILLE GS/ELEC/ #435983 426501 250.00 LOUISVILLE GS/ELEC/ #943124	426501		
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426501 250.00 LOUISVILLE GS/ELEC/ #435983 426501 250.00 LOUISVILLE GS/ELEC/ #943124			
426501 250.00 LOUISVILLE GS/ELEC/ #943124			
426401 250.00 SHELL OIL 574248128QPS #102954			
	426401	250.00	SHELL OIL 574248128QPS #102954

Attachment to Response to LGE AG-1 Question No. 109 Page 3 of 9 Charnas

Louisville Gas and Electric Company Case No. 2009-00549 Employee Recognition Expenses For the Year Ended October 31, 2009

Account	Amount (\$)	Payee
426501		C & S H INC
426501		THE THARPE COMPANY INC #205891
426501	270.00	WAL-MART #3610 #181835
426501	282.92	A TASTE OF KENTUCKY #302971
426501	300.00	LOWES #01923* #026139
426501	307.38	PFG*PROFORMA #824251
426501	307.38	PFG*PROFORMA #824251
426501	307.39	PFG*PROFORMA #824251
426501	315.00	AUSTAD'S GOLF PHONE OR #102954
426501	315.00	AUSTAD'S GOLF PHONE OR #102954
426591	318.67	Landsend- thermachek pullovers
426591	324.59	ARROW PROMOTIONS LLC #175007
426501	331.72	CEI*SUCCESSORIES #096712
426501	332.31	ARROW PROMOTIONS LLC #175007
426591	340.25	LG&E Credit Union
426501	375.00	WAL-MART #5418 #026139
426501	375.63	THE THARPE COMPANY INC #205891
426501	378.51	FSG CREST HOLIDAY CARD #226733
426501		SAMS CLUB #712269
426501	409.00	LOUISVILLE BATS #802251
426501	417.77	
426501	429.61	BROOKHOLLOWCARDS.COM #226733
426591	445.04	DIVERSITY ADVENTURES I #209064
426501	(450.00)	ANGEL HAD THERA MASSAG #767702
426501	• •	CLEVELAND'S #096712
426501	486.23	ARROW PROMOTIONS LLC #175007
426501	490.46	PFG*PROFORMA #824251
426591	502.44	PFG*PROFORMA #175007
426591	(510.00)	ChooseWell Grant for pedometers
426501		AMERICAN EXPRESS GI #612049
426501	524.88	POSITIVE PROMOTIONS #181835
426501	525.00	LEI*LANDS END CLOTHING #767702
426501	537.54	ARROW PROMOTIONS LLC #507114
426501	545.80	MEIJER INC #983 Q01 #310651
426501	548.39	PFG*PROFORMA #824251
426501	577.50	LOUISVILLE GS/ELEC/ #847847
426591	593.79	DIVERSITY ADVENTURES I #751937
426501	625.00	WAL-MART #1170 #226733
426501	631.76	IN BLOOM AGAIN #947567
426591	671.41	ARROW PROMOTIONS LLC #175007
426501	746.88	PFG*PROFORMA #712269
426501		WALMART.COM #226733
426501		MEIJER INC #164 Q01 #928412
426501		MOTIVATORS INC #507114
426591		LANDSEND
426501		STEPHEN LIBS CANDY CO #454357

Attachment to Response to LGE AG-1 Question No. 109 Page 4 of 9 ville Gas and Electric Company Charnas

Louisville Gas and Electric Company Case No. 2009-00549 Employee Recognition Expenses For the Year Ended October 31, 2009

Account	Amount (\$)	Payee
426401	1,000.00	BP OIL 08517Q09 #102954
426501	•	LOUISVILLE GS/ELEC/ #226733
426501	1,023.52	WM SUPERCENTER #181835
426501		USPS 2047860072 QQQ #226733
426501	1,074.17	EXPRESSIONS OF YOU #181835
426501	1,091.59	MEIJER INC #983 Q01 #310651
426501	1,151.78	BESTBUYCOM 88994009 #097949
107001	1,496.25	TYLER TOOL CO INC #181032
426501	1,750.85	THE THARPE COMPANY INC #205891
426501	1,845.00	LOUISVILLE GS/ELEC/ #111760
426501	1,885.37	THE THARPE COMPANY INC #205891
426501	1,910.28	MEIJER INC #983 Q01 #310651
426501	1,910.28	MEIJER INC #983 Q01 #310651
426501	1,993.75	PFG*PROFORMA #226733
426501	2,135.87	THE THARPE COMPANY INC #205891
426501	2,255.00	LANDSENDBUSINESS #096712
426501	2,266.58	THE THARPE COMPANY INC #205891
426501	2,384.69	THE THARPE COMPANY INC #205891
426501	2,444.25	THE THARPE COMPANY INC #205891
426501	2,726.80	PFG*PROFORMA #175007
426501	2,838.71	THE THARPE COMPANY INC #205891
426501	2,897.16	THE THARPE COMPANY INC #205891
426501	2,924.98	THE THARPE COMPANY INC #205891
426501	2,968.96	THE THARPE COMPANY INC #205891
426501	3,418.80	
426501	3,945.62	THE THARPE COMPANY INC #205891
426501	3,950.72	
426501	3,955.22	
426501	4,425.66	THE THARPE COMPANY INC #205891
426501	4,516.59	THE THARPE COMPANY INC #205891
426501	5,000.00	ADRENALINE FORCE AMUSE #743999
426501	7,892.50	
426501	8,586.00	
426501	9,225.00	
426501	10,557.50	
426501	21,120.00	DEPT OF PARKS C.O. #346412
Total	\$ 160,297.62	

Page 5 of 9

Charnas

JPMorganChase 🖨

MEMO STATEMENT
THIS IS NOT A BILL

JPMORGAN CHASE BANK NA PO BOX 2030 MAIL SUITE 1L1-5225 ELGIN IL 60121

STATEMENT DATE 03-13-03

NET CHARGES

\$7,892,50

FOR RECONCILIATION PURPOSES ONLY. DO NOT SEND PAYMENT.

NAME: DAN KREMER

CYCLE LIMIT: \$15,000

ACCOUNTING CODE: CRADMIN

BTLEMP

0643002030

			Miscellaneous Activity	•
Post Date 02-26	Date	Reference Number 0514048905606000388100	Transaction Description Safe Couls for engl. CASH ADVANCE FROM - COUISVILLE KY	#4.# Amount 1ce/ 7,790.00 V
03-04	03-03	05140489062080000357915	CASH ADVANCE FROM - LOUISVILLE GS/ELEC/ LOUISVILLE KY Total Miscellaneous Activity	102.50 V

5BT 20-09

FOR CUSTOMER SERVICE CALL: 1-800-316-6056	ACCOUNT NUMBER	ACCOUNT SUMMARY		
FOR LOST/STOLEN CARDS CALL: 1-800-316-6056	STATEMENT DATE: 03/13/09	PURCHASES & OTHER CHARGES CASH ADVANCES CREDITS	0,00 7,892,50	
SEND BILLING INQUIR	SEND BILLING INQUIRIES TO:			
JPMORGAN CHASE BA COMMERCIAL CARD SO P.O. BOX 2015 MAIL SUITE IL1-62 ELGIN, IL 60121	LUTIONS 225	DISPUTE AMOUNT	.00	

Attachment to Response to LGE AG-1 Question No. 109 Page 6 of 9 Charnas



715 WEST MAIN STREET LOUISVILLE, KY 40202 PH: 502-589-0102 FAX: 502-589-0154 www KentuckyArts.org

KENTUCKY MUSEUM OF ART AND CRAFT

PHYLLS GEORGE Founder MARY LORTON SHATLDS, Champerton (Testing officias MARY SPONE PRE-GLOS MARCHIE M. CRISTOM, Chargener et 248() - Mais vice President NOTE BARNESS TORRESTOR SPORTING RICK HEATH, Charl, Curatoral Committee CHEARETH MAYS, Co. Chini, Education Committee MARY-STLART REICHARD. Co-Chair, Education Committee KEVIN O'BRIEN, EXECUTIVE DIRECTOR

INVOICE

May, 2009

BOARD OF DIRECTORS

COUNT ALLEN CATHY BAILEY DAN NEG BARDES TRACY BLUE JULIA KOLP CARSTANIEN LUCY DALTON PENNY DIAMOND FRIC DOMINGER HIRAM ELY HI IEANNE FERGUSON ANN GEORGEHEAD SUSAN GOLDSTEIN ARLE GREGORY PRISS HOWIDUS SERBIE HUDDLESTON

a still ut SHIPSIE JOAN DANIEL MAYE 1 KBY FARKINSON . idi mimi. -. /#3[** *** * :

72 - 434 A J. 2 - 12 . Page 1 2 -- 11 -- 11

HOMORARY SCHOOL TO ME THE

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25, 9

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4474 At 444 . . .

TO:

EON-US

220 West Main Street Louisville, KY 40202 Attn: Lourie Keene

FROM:

KMAC

715 W. Main Street Louisville, KY 40202

180 Ceramic Platters commissioned from Artist: Melvin Rowe. (\$90.00 each)

Amount:

Tax

\$16,200.00 \$972.00

Grand Total

\$17,172.00

Thanks so much for your support!

122538 m15 6

Kentucky FUND FOR THE THAT

Attachment to Response to LGE AG-1 Question No. 109

Page 7 of 9 Charnas

JPMorganChase ()

JPMORGAN CHASE BANK NA PO BOX 2030 MAIL SUITE IL1-6225 ELGIN IL 60121 MEMO STATEMENT
THIS IS NOT A BILL

ACCOUNT NUMBER

STATEMENT DATE

03-13-09

NET CHARGES

\$9,225,00

FOR RECONCILIATION PURPOSES ONLY. DO NOT SEND PAYMENT.

NAME: MARCI L HULMAN

CYCLE LIMIT: \$15,000

ACCOUNTING CODE: TCADMIN

1216282 0638002650

Miscellaneous Activity

Post Tran
Date Date Reference Number Transaction Description
03-02 02-27 05140489058080000412575 CASH-ADVANCE FROM - 9.225.00 / 1.0018VILLE GS/ELEC/ LOUISVILLE KY

MISCEllaneous Activity

Amount 9.225.00 / 1.0018VILLE GS/ELEC/ LOUISVILLE KY

MISCE VIEW GIFT COLDS for CHIP LOUISVILLE KY

Total Miscellaneous Activity 8,226.00

Thomas but he 3/20/09

ACCOUNT NUMBER ACCOUNT SUMMARY FOR CUSTOMER SERVICE CALL: 1-800-316-6056 PURCHASES OTHER CHARGES 0,00 FOR LOST/STOLEN CARDS CALL: STATEMENT DATE: CASH ADVANCES 9,225,00 1-800-316-6056 03/13/09 CREDITS œ. CASH ADVANCE FEE Ω SEND BILLING INQUIRIES TO: NET CHARDES \$8,225.00 JPMORGAN CHASE BANK NA DISPUTE AMOUNT **co**. COMMERCIAL CARD SOLUTIONS P.O. BOX 2015 MAIL SUITE IL1-6225 **ELGIN, IL 60121**

JPMorganChase Q

MEMO STATEMENT THIS IS NOT A BILL

JPMORGAN CHASE BANK NA PO BOX 2030 MAIL SUITE IL1-6225 ELGIN IL 60121

ACCOUNT NUMBER

STATEMENT DATE

Charnas

NET CHARGES

Idelland Alexandra Idelland Id

FOR RECONCILIATION PURPOSES ONLY. DO NOT SEND PAYMENT.

NAME: ROSIE HEATH

CYCLE LIMIT: \$15,000

ACCOUNTING CODE: MCADMIN

BTLEMP

0638002401

		eARCHUE SERVENTHE				
Purchasing Activity						
Post Tran Date Date 02-25 02-24	Reference Number 55432850055000078261397	Transaction Description WALMART.COM WALMART.COM AR Total Purchasing Activity Miscellaneous Activity	Amoszrt 815.00 815.00			
Post Tran Date Date 02-28 02-25	Reference Number 05140489056080000368118	Transaction Description CASH ADVANCE FROM - LOUISVILLE GS/ELEC/ LOUISVILLE KY	Amount 10,557.50			
		Total Miscellaneous Activity	10,557.50			

FOR CUSTOMER SERVICE CALL:	ACCOUNT NUMBER	ACCOUNT SUA	MARY
1-800-316-6058		PURCHASES &	\$15,00
FOR LOST/STOLEN CARDS CALL:	STATEMENT DATE:	CASH ADVANCES	10,557,50
1-800-316-6056	03/13/08	CREDITS	
		CASH ADVANCE FEE	
SEND BILLING INQUIR	RIES TO:	NET CHARGES	\$11,272,50
JPMORGAN CHASE BA COMMERCIAL CARD SC P.O. BOX 2015 MAIL SUITE IL1-6 ELGIN, IL 6012	DISPUTE AMOUNT	.20	

KENTUCKY STATE PARKS

500 Mero Street, 10th Floor Frankfort, KY 40601 (502)564-2172

INVOICE

March 2, 2009

SOLD TO:

Sandy Gentry

LG&E

Louisville, KY (502)627-2713 (502)396-6075

SOLD BY:

Robin Caldwell - Welch

Kentucky Department of Parks (502)564 - 8110 Ext. 224 Robin, Caldwell-Welch@ky.gov

(80) Getaway Packages #3 Two night stay with meals@ \$264 each

\$21,120.00

Shipping & Handling

\$0.00

Payment

M/C ending in 6412

\$21,120.00

TOTAL DUE

\$0.00

THANK YOU FOR CHOOSING KENTUCKY STATE PARKS GETAWAY PACKAGES!





CASE NO. 2009-00549

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

Question No. 110

Responding Witness: Shannon L. Charnas

- Q-110. Identify all expenses incurred during the test period for athletic events, tickets, sky boxes and all sporting activities.
 - a. Specifically identify the activity, dollar amount and account charged.
 - b. Provide copies of paid vouchers and invoices supporting these expenditures.
- A-110. a. LG&E does not maintain a separate account code for specific expenses for athletic events, tickets, sky boxes and all sporting activities. LG&E's expenses for these activities should be charged below-the-line in accordance with its accounting procedures. Through an inquiry in responding to this question, the Company identified that one charge of this type that was inadvertently charged to account 921. The Company agrees that this amount should have been charged to an account below the line and should be removed from the calculation of the revenue requirements in this case.
 - b. See attached.

Attachment to Response to LGE AG-1 Question No. 110 Page 1 of 1 Charnas



taxE0 9/10/09

University of Louisville Athletic Ticket Office Louisville, KY 40292 (502) 852-5151 Fax: (502) 852-7025

SEASON TICKET HOLDER INFORMATION

E.ON U.S. LLC c/o Victor Staffieri Attn Julie Quinn 220 W Main St Louisville, KY 40202

Account	No.
38315	

Home: Office:

Email:

julie.quinn@eon-us.com

SEATING INFORMATION							
DESCRIPTION	SECTION	ROW	SEATS	PRICE			
Handling 09MBBFS	135	В	9 - 12	\$10.00 \$2,738.00			

The U Of L Cards are poised for another exciting basketball season when they open up play for the 2009-2010 season on Oct. 28, 2009. The Cards will play 21 home games during the final season in Freedom Hall. Payment deadline for season tickets is Sept. 8, 2009.

SAVE THE DATE for the following upcoming events: Card Park 10th Ann. Celeb. - Sept. 18 at halftime of Men's Soccer Game MBB Tipoff Luncheon - Oct. 8 at Marriott Downtown (852-2015 for info.) Athletic Hall of Fame Dinner - Oct. 9 at Brown and Williamson Club WBB Tipoff Luncheon - Nov. 10 at Galt House (call 852-2015 more info.

Invoice Summary

Account No.

338315

E.ON U.S. LLC c/o Victor Staffieri

Attn Julie Quinn 220 W Main St

Louisville, KY 40202

Men's Season Tickets:

\$2,746.00

Amount Paid:

\$0.00

Total Due for Men's Season Tickets:

\$2,746.00

X \$80) Women's Season Tickets:

Total Amount Enclosed:

Return Bostom Portion With Your Remissance For Proper Credit

Mail To:

UofL Athletic Tickets 9286 Reliable Parkway Chicago, IL 60686-0092

0003383157 0002746001 0002746001 0003523322

2009-2010 MEN'S BASKETBALL SEASON TICKET RENEWAL Amount Due: \$2,746.00 Amount Due by: 9/8/2009 Amount Enclosed: \$ 2,746.00

Check here to order Women's Basketball Season Tickets (x \$80 each)

☐ Check (Payable to: University of Louisville) Check#

Charge my USA MC

Card Number

Signature

Exp. Date

CVV#

THE YILLE

www.uofisports.com

Address Change? Check here and complete reverse side

		•	

CASE NO. 2009-00549

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

Question No. 111

Responding Witness: Lonnie E. Bellar

- Q-111. Does the Company or any affiliates employ chauffeurs? If so, identify the expenses included in the test period, including account number.
- A-111. LG&E does not employ chauffeurs.

CASE NO. 2009-00549

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

Question No. 112

Responding Witness: Paul W. Thompson/Counsel

- Q-112. With regard to research and development (R&D) expenditures, please provide:
 - a. A monthly breakdown of the R&D expenses by project included in 2007, 2008 and 2009.
 - b. A comparison of actual vs. budgeted expenditures for 2007, 2008 and 2009.
 - c. A detailed explanation of the causes of any increase from 2005 levels to 2006 levels and from 2006 to 2007 levels and why such an increase is necessary and reasonable.
 - d. A summary description of each of the R&D projects identified and the benefit to be derived by ratepayers.
 - e. Please provide the costs by project for each year of 2007, 2008 and 2009.

A-112. a, b, and e.

The requested information under sub-parts a, b, and e is provided on the attached schedule.

- b. 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 is providing the actual information requested which is contained in the schedule attached and referenced above.
- c. The level of expenditures was \$605,000 in 2005, \$1,448,000 in 2006, and \$785,000 in 2007. The increase of \$843,000 from 2005 to 2006 was driven

Response to Question No. 112
Page 2 of 2
Thompson/Counsel

by \$550,000 paid to FutureGen, \$250,000 paid to the University of Kentucky Center for Applied Energy Research (CAER), and an increase in EPRI funding of \$43,000. The decrease of \$663,000 from 2006 to 2007 was due to no payment being made to FutureGen in 2007, and \$113,000 less being paid to EPRI. As described in the project benefits (see item d below), the Company believes that its investments in EPRI are critical to realizing operational and efficiency improvements and preparing to meet escalating levels of environmental regulations.

d. A summary description of each R&D project and the benefits from each project was included in the response to the First Data Request of Commission Staff, question number 47, pages 3-20.

Research and Development Expenditures

	v.	•				
		•				
					•	
			,			

CASE NO. 2009-00549

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

Question No. 113

Responding Witness: Paul W. Thompson

- Q-113. With regard to R&D projects, does LG&E's regulated operations realize any royalties, profits from commercialization, or other forms or reimbursement or funding? If yes, please identify the amounts of all such items in 2007, 2008 and 2009.
- A-113. LG&E does not realize any royalties, profits, or reimbursements from its R&D projects.

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•		

CASE NO. 2009-00549

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

Question No. 114

Responding Witness: Shannon L. Charnas/Counsel

- Q-114. With regard to all capital and expense accounts included in the filing, please provide:
 - a. A monthly breakdown of the expense by capital project and/or expense account included in 2007, 2008 and 2009.
 - b. A comparison of actual vs. budgeted expenditures for 2007, 2008 and 2009.
 - c. A detailed explanation of the causes of any increase from 2005 levels to 2006 levels and from 2006 to 2007 levels and why such an increase is necessary and reasonable.
 - d. A summary description of each of the capital projects identified and the benefit to be derived by ratepayers.
 - e. Please provide the costs by project for each year of 2007, 2008 and 2009.
- A-114. a. See attached CD, in folder titled Question No. 114.
 - b. 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 is providing the requested information in the attachment referenced in response to (a.) above.
 - c. See attached.
 - d. See response to (a.) above for the description of each project. These projects were necessary to provide safe, reliable service to customers.
 - e. See the response to (a.) above.

Louisville Gas and Electric Company

Explanations 2005 vs. 2006

Expenses

Fuel for electric generation and natural gas supply expenses comprise a large component of LG&E's total operating expenses. Increases or decreases in the cost of fuel and natural gas supply are reflected in LG&E's electric and natural gas retail rates, through the FAC and GSC, subject to the approval of the Kentucky Commission.

Fuel for electric generation increased \$12 million (4%) in 2006 primarily due to:

- Increased cost of fuel burned (\$15 million) due to higher prices for coal
- Decreased generation (\$3 million) due to lower demand

Fuel for electric generation increased \$74 million (36%) in 2005 primarily due to:

- Increased cost of fuel burned (\$62 million) due to the MISO's dispatch of natural gas-fired units and higher coal and natural gas prices
- Increased generation (\$12 million) due to increased demand and the dispatch of units for MISO Day 2

Power purchased expense decreased \$27 million (19%) in 2006 primarily due to:

- Decreased volumes purchased (\$35 million) due to lower demand
- Increased unit cost per Mwh of purchases (\$9 million) due to higher fuel prices

Power purchased expense increased \$49 million (53%) in 2005 primarily due to:

- Increased unit cost per Mwh of purchases (\$41 million) due to higher fuel prices
- Increased volumes purchased (\$8 million) due to increased demand and unit outages
 - Purchased power costs from the MISO due to unit outages totaled \$10 million

Gas supply expenses decreased \$44 million (13%) in 2006 primarily due to:

- Decreased volumes of natural gas delivered to the distribution system (\$64 million) due to milder winter weather
- Increased cost of net gas supply (\$20 million) due to higher inventory unit cost

Gas supply expenses increased \$73 million (27%) in 2005 primarily due to:

- Increased cost of net gas supply (\$62 million) due to the increase in natural gas prices
- Increased volumes of natural gas delivered to the distribution system (\$12 million)

Attachment to Response to LGE AG-1 Question No. 114(c) Page 2 of 5 Charnas

Louisville Gas and Electric Company

Other operation and maintenance expenses decreased \$20 million (6%) in 2006 primarily due to decreased other operation expenses (\$37 million) partially offset by increased maintenance expenses (\$15 million) and property and other taxes (\$1 million).

Other operation expenses decreased \$37 million (16%) in 2006 primarily due to:

- Decreased administrative and general expense (\$21 million) primarily due to the completion of the VDT amortization
- Decreased other power supply costs (\$11 million) resulting from lower MISO Day 2 costs
- Decreased electrical transmission costs (\$9 million) due to lower MISO related expenses
- Increased steam generation expense (\$2 million) primarily for scrubber reactant and waste disposal
- Increased distribution operations costs (\$1 million) primarily due to higher storm restoration costs
- Increased underground storage costs (\$1 million) due to higher costs of materials and contractor expenses

Maintenance expenses increased \$15 million (24%) in 2006 primarily due to:

- Increased steam maintenance (\$8 million) primarily related to Mill Creek Unit 4
- Increased distribution maintenance (\$5 million) primarily related to vegetation management and storm restoration
- Increased administrative and general maintenance (\$2 million)

Other operation and maintenance expenses increased \$3 million (1%) in 2005 primarily due to higher other operation expenses (\$11 million) and higher property taxes (\$2 million), partially offset by lower maintenance expenses (\$9 million).

Other operation expenses increased \$11 million (5%) in 2005 primarily due to:

- Increased other power supply costs (\$17 million) due largely to MISO Day 2 costs (\$18 million) for administrative and allocated charges from the MISO for Day 2 operations
- Increased steam generation expense (\$4 million) primarily for scrubber reactant and waste disposal
- Increased employee benefit costs (\$3 million)
- Increased customer service and collection expenses (\$2 million)
- Decreased transmission costs (\$11 million), due largely to MISO Day 2 (\$13 million). Prior to the MISO Day 2 market, most bilateral transactions required the purchase of transmission; however, with the Day 2 market, most transactions are handled directly with the MISO and no additional transmission is necessary

Attachment to Response to LGE AG-1 Question No. 114(c) Page 3 of 5 Charnas

Louisville Gas and Electric Company

• Decreased distribution operating costs (\$5 million) due to fewer storms

Maintenance expenses decreased \$9 million (13%) in 2005 primarily due to:

- Decreased distribution maintenance (\$9 million) due to fewer storms
- Decreased steam generation expense (\$2 million)
- Increased administrative and general maintenance (\$1 million)

Other expense (income) – net decreased \$4 million in 2006 primarily due to:

- Decreased other income (\$2 million)
- Increased other expense (\$2 million)

Other expense (income) - net increased \$4 million in 2005 primarily due to:

- Increased other income (\$2 million)
- Decreased other expense (\$1 million)

Interest expense, including interest expense to affiliated companies, increased \$4 million (11%) in 2006 primarily due to:

- Increased interest rates on variable rate debt (\$5 million)
- Increased interest on tax deficiencies (\$2 million)
- Decreased interest expense on swaps (\$2 million)

Interest expense, including interest expense to affiliated companies, increased \$4 million (12%) in 2005 primarily due to:

- Increased interest rates on variable rate debt (\$6 million)
- Increased borrowing from the money pool (\$2 million)
- Decreased cost of interest rate swaps (\$3 million)
- Decreased costs due to refinancing fixed rate debt with variable rate debt (\$1 million)

Investing Activities

LG&E's primary use of funds for investing activities continues to be for capital expenditures. Capital expenditures were \$146 million, \$139 million and \$148 million in 2006, 2005 and 2004, respectively. LG&E expects its capital expenditures for the three-year period ending December 31, 2009, to total approximately \$665 million, which consists primarily of construction estimates associated with the construction of TC2 totaling approximately \$150 million (including \$40 million for environmental controls), other environmental control equipment of approximately \$80 million, redevelopment of

Louisville Gas and Electric Company

the Ohio Falls hydro facility totaling approximately \$30 million and on-going construction related to generation and distribution assets.

Net cash used for investing activities in 2006 increased \$9 million in 2006 compared to 2005 and decreased \$21 million in 2005 compared to 2004, primarily due to the level of construction expenditures.

Explanations 2006 vs. 2007

Expenses

Fuel for electric generation and natural gas supply expenses comprise a large component of total operating expenses. Increases or decreases in the cost of fuel and natural gas supply are reflected in electric and natural gas retail rates, through the FAC and GSC, subject to the approval of the Kentucky Commission.

Fuel for electric generation increased \$24 million in 2007 primarily due to:

- Increased cost of fuel burned (\$17 million) due to higher coal prices
- Increased generation (\$7 million) due to higher demand

Power purchased expense decreased \$32 million in 2007 primarily due to:

- Decreased volumes purchased (\$33 million) due to increased internal generation
- Increased cost per Mwh of purchases (\$2 million) due to higher fuel prices

Gas supply expenses decreased \$41 million in 2007 primarily due to:

- Decreased cost of net gas supply (\$77 million) due to lower inventory unit cost and adjustments to the GSC for recoveries
- Increased volumes of natural gas delivered to the distribution system (\$36 million) due to higher demand

Other operation and maintenance expenses decreased \$12 million in 2007 primarily due to decreased other operation expenses (\$17 million), partially offset by increased maintenance expenses (\$4 million).

Other operation expenses decreased \$17 million in 2007 primarily due to:

- Decreased VDT workforce reduction expense (\$8 million) due to completion of VDT amortization in March 2006
- Decreased MISO Day 1 and Day 2 expense (\$8 million) due to the exit from the MISO effective September 1, 2006, and refunds from the MISO for certain

Louisville Gas and Electric Company

charges

- Decreased steam expense (\$5 million) due to lower lease expense
- Decreased pension expense (\$3 million) due to a pension contribution early in 2007
- Decreased write-offs of uncollectible accounts (\$3 million) primarily due to lower gas prices in 2007 as compared with prices in the first quarter of 2006
- Increased wholesale expense (\$6 million) due to a recorded credit in April 2006 for a FERC ordered refund from the MISO for charges assessed in excess of the rates in the MISO transmission tariff
- Increased scrubber reactant expense (\$2 million) due to a higher priced lime contract in 2007

Maintenance expenses increased \$4 million in 2007 primarily due to:

- Increased boiler maintenance expense (\$3 million)
- Increased gas main distribution maintenance and other maintenance services (\$2 million)
- Decreased overhead conductor and devices maintenance (\$1 million)

Other expense – net decreased \$2 million in 2007 primarily due to increased other income (\$1 million) and decreased other expense (\$1 million).

Interest expense increased \$9 million in 2007 primarily due to increased interest to affiliated companies (\$8 million) due to increased affiliate borrowings to fund the pension plan and redeem the Company's preferred stock and increased interest rates on variable rate debt (\$1 million).

Investing Activities

The primary use of funds for investing activities continues to be for capital expenditures. Net cash used for investing activities in 2007 increased \$50 million in 2007 compared to 2006, primarily due to increased capital expenditures of \$48 million and \$2 million in restricted cash. Restricted cash primarily relates to cash received as a prepayment for equipment on order for the Louisville Arena project.

CASE NO. 2009-00549

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

Question No. 115

Responding Witness: Shannon L. Charnas

Q-115. Please provide a detailed analysis of all charges booked during the test period for advertising expenditures. Include a complete breakdown, including but not limited to these categories: (1) sales or promotional, (2) institutional, (3) conservation related, (4) rate case, and (5) other. The analysis should specify the account charged, the purpose of the expenditure and the expected benefit to be derived.

A-115. See attached.

Louisville Gas and Electric Company Total Advertising 12 Months Ended October 31, 2009

Over S10,000 Component	5.00 No	°N	°N	S S	1,715.00 No Advertising-Other	°N	1,715.00 No Advertising-Other	1,715.00 No Advertising-Other	840.00 No Advertising-Other	%	%	%	%	No	%	250,00 No Advertising-Other	N _o	250,00 No Advertising-Other	%	250,00 No Advertising-Other	2	No	Yes	No	No.	No	%	N _o	No	1,503.84 No Advertising-Other	1,250.77 No Advertising-Other	4,593.35 No Advertising-Other	°N	3,186.00 No Advertising-Other	7,369.86 No Outside Services-3rd Party Labor	150.00 No Outside Services-3rd Party Labor	2,257.30 No Outside Services-3rd Party Labor	7,364.86 No Outside Services-3rd Party Labor	7,379,86 No Outside Services-3rd Party Labor	7,019.35 No Outside Services-3rd Party Labor	
Renefit	(1)	(E)	(1)	(1)	=	(1)	(E)												(1)											€			E								
	Purpose	Media Analysis	Madia Analysis	Media Analysis	Modin Analysis	Madia Ambreis	Media Antalysis	Media Analysis	Media Analysis	Media Analysis	Media Analysis	Media Tracking	Media Iracking	Media iracking	Media Tracking	Media Tracking	Media Tracking	Media Tracking	Media Tracking	Media Tracking	Media Tracking	Media Tracking	Media Tracking	Media Tracking	Media Tracking	Media Iracking	Media Tracking	Media Tracking	Media Tracking	Media Iracking		_	_				PR INC Customer Newsletter				
	AP Vendor Name or JE Batch Name	CARMA INTERNATIONAL INC	CARMA INTERNATIONAL INC	CAKMA INTERNATIONAL INC	CAKMA INTERNATIONAL INC	CARMA INTERNATIONAL INC	CARMA INTERNATIONAL INC	CARMA INTERNATIONAL INC	CARMA INTERNATIONAL INC	CARMA INTERNATIONAL INC	CARMA INTERNATIONAL INC	FACTIVA	FACTIVA	FACTIVA	FACTIVA	FACTIVA	FACTIVA	FACTIVA	FACTIVA	FACTIVA	FACTIVA	FACTIVA	MEDIA LIBRARY	MEDIA LIBRARY	MEDIA LIBRARY	MEDIA LIBRARY	MEDIA LIBRARY INC	MEDIA LIBRARY INC	MEDIA LIBRARY INC	MEDIA LIBRARY INC	MEDIA LIBRARY INC	MEDIA LIBRARY INC	MEDIA LIBRARY INC	MEDIA LIBRARY INC	MEDIA LIBRARY INC	ADHAWKS ADVERTISING AND PR INC	ADHAWKS ADVERTISING AND PR INC	ADHAWKS ADVERTISING AND PR INC	ADHAWKS ADVERTISING AND PR INC	ADHAWKS ADVERTISING AND PR INC	ADHAWKS ADVERTISING AND PR INC
	Category Account							Sales/Promotional 913012	Sales/Promotional 913012	Sales/Promotional 913012	Sales/Promotional 913012	Sales/Promotional 913012	Sales/Promotional 913012	Sales/Promotional 913012	Sales/Promotional 913012	Sales/Promotional 913012	Sales/Promotional 913012	Sales/Promotional 913012	Sales/Promotional 913012	Sales/Promotional 913012	Sales/Promotional 913012	Sales/Promotional 913012	Sales/Promotional 913012	Sales/Promotional 913012	Sales/Promotional 913012	Sales/Promotional 913012	Sales/Promotional 913012	Sales/Promotional 913012	Sales/Promotional 913012	Sales/Promotional 913012	Sales/Promotional 913012	Sales/Promotional 913012	Sales/Promotional 913012	Sales/Promotional 913012	Sales/Promotional 913012	Institutional 930101	Institutional 930101	Institutional 930101	Institutional 930101	Institutional 930101	Institutional 930101

Attachment to Response to LGE AG-1 Question No. 115 Page 1 of 8 Charnas

Louisville Gas and Electric Company Total Advertising 12 Months Ended October 31, 2009

Over

Category	Account	AP Vendor Name or .IF. Batch Name	Purpose	Benefit	Amount	\$10,00	\$10,000 Component
-	930101	ADHAWKS ADVERTISING AND PR INC	Printing	(1)	400.00	No	Outside Services-3rd Party Labor
	10101	Old de Civi Siderica America	Cuttomer Newsletter	Ξ	75.00	%	Outside Services-3rd Party Labor
Institutional 930	930101	ADHAWKS ADVERTISING AND PR INC	Customer Newsletter	ΞΞ	7,364.86	g S	Outside Services-3rd Party Labor
	220101	ADHAWKS ADVERTISING AND PR INC	Customer Newsletter	Ξ	7,349.86	%	Outside Services-3rd Party Labor
	930101	A DHA WKS A DVERTISING AND PR INC	Customer Newsletter	ΞΞ	7,364.86	N _o	Outside Services-3rd Party Labor
	930101	ADHAWKS ADVERTISING AND PR INC	Customer Newsletter	(E)	7,349.86	No	Outside Services-3rd Party Labor
	930101	ADHAWKS ADVERTISING AND PR INC	Customer Newsletter	(E)	7,357.36	8 N	Outside Services-3rd Party Labor
	930101	A DHA WKS A DVERTISING AND PRINC	Customer Newsletter	(E)	7,357.36	%	Outside Services-3rd Party Labor
	930101	ADHAWKS ADVERTISING AND PR INC	Customer Newsletter	(1)	7,349.86	N _o	Outside Services-3rd Party Labor
	930101	THE PARADIGM ALLIANCE INC	Public Awareness Program	Ξ	24,959.56	Yes	Outside Services-3rd Party Labor
	930101	THE PARADIGM ALLIANCE INC	Public Awareness Program	Ξ	15,257.94	Yes	Outside Services-3rd Party Labor
	930101	THE PARADIGM ALLIANCE INC	Public Awareness Program	(=)	38,203.08	Yes	Outside Services-3rd Party Labor
	030101	THE PARADIGM ALLIANCE INC	Public Awareness Program	Ξ	447.97	%	Outside Services-3rd Party Labor
	020101	I INITED GRAPHICS OF I OFFISALI F	Printing and Mail Services	(E)	4,066.16	%	Outside Services-3rd Party Labor
	030101	INITED MAII 11 C	Printing and Mail Services	(1)	1,357.11	%	Outside Services-3rd Party Labor
	030101	INITED MAII 110	Printing and Mail Services	Ξ	26.13	%	Outside Services-3rd Party Labor
	020101	INITED MAII 110	Printing and Mail Services	Ξ	59.56	%	Outside Services-3rd Party Labor
	101050	INITED MAIL IIC	Printing and Mail Services	Ξ	269.62	%	Outside Services-3rd Party Labor
	230101	INITED MAIL LLC		Ξ	320.39	%	Outside Services-3rd Party Labor
	10100			€	12.13	S _N	Outside Services-3rd Party Labor
	101056	UNITED MALL LLC	Drinting and Mail Services	ΞΞ	27.65	%	Outside Services-3rd Party Labor
	930101	UNITED MAIL LLC	Filling and Paris Services	E E	125.16	No.	Outside Services-3rd Party Labor
	930101	UNITED MAIL LLC	Finding and ivial Services	€ €	148.72	Z	Outside Services, 3rd Party Labor
Institutional 93	930101	UNITED MAIL LLC	Printing and Mail Services	E	27.041	N V	Outside Comittee 1rd Darty I abor
Institutional 93	930101	UNITED MAIL LLC	Printing and Mail Services	<u>(</u>)	20.7	2;	Outside Services-510 Fairy Labor
Institutional 93	930101	UNITED MAIL LLC	Printing and Mail Services	(E)	6.11	8 ;	Outside Services-3rd Party Labor
	930101	UNITED MAIL LLC	Printing and Mail Services	()	27.65	8 Z	Outside Services-3rd Party Labor
	930101	INITED MAIL LLC	Printing and Mail Services	(E)	32.85	ž	Outside Services-3rd Party Labor
	930101	INTED MAIL LLC	Printing and Mail Services	(1)	14.41	%	Outside Services-3rd Party Labor
	030101	INTER MAIL 11.0	Printing and Mail Services	()	32.86	8	Outside Services-3rd Party Labor
	030101	INITED MAIL 11 C	Printing and Mail Services	Ξ	148.73	No	Outside Services-3rd Party Labor
	030101	INITED MAIL 11 C	Printing and Mail Services	Ξ	176.74	No	Outside Services-3rd Party Labor
	030101	INTER MAIL 110	Printing and Mail Services	(E)	1.18	å	Outside Services-3rd Party Labor
	01010	CIVILLE INTEREST	Printing and Mail Services	(E)	2.68	% N	Outside Services-3rd Party Labor
	101000	UNITED MAIL LEC	Dringing and Mail Services	: =	12.13	%	Outside Services-3rd Party Labor
	930101		Limiting and Mail Services	€	14.41	No	Outside Services-3rd Party Labor
	930101	UNITED MAIL LLC	Filling and want Octavios	(E)	67.34	% N	Outside Services-3rd Party Labor
Institutional 93	930101	UNITED MAIL LLC	Finding and Iviali Scivices	€ €	185 02	Ž	Outside Services-3rd Party Labor
Institutional 93	930101	UNITED MAIL LLC	Printing and Mail Services	Ξ (20:001	2 2	Outride Common 3rd Darty I abor
Institutional 93	930101	UNITED MAIL LLC	Printing and Mail Services	€;	597.95	2 ;	Outside Services-310 ranty Labor
Institutional 93	930101	UNITED MAIL LLC	Printing and Mail Services	(E)	768.94	2 ;	Outside Services-Std Faity Labor
_	930101	UNITED MAIL LLC	Printing and Mail Services	Ξ	16.20	Ž	Outside Services-3rd Party Labor

Attachment to Response to LGE AG-1 Question No. 115 Page 2 of 8 Charnas

Louisville Gas and Electric Company Total Advertising 12 Months Ended October 31, 2009

Over

	Account	A D Vondor Name or IE Batch Name	Purnose	Benefit	Amount		S10,000 C	Component
Institutional 03	930101	INITED MAIL LIC	Printing and Mail Services		(1)	44.52	No	Outside Services-3rd Party Labor
	10101	UNITED MAIL LLC	Dusting and Mail Cornege		: E	95.75	No	Outside Services-3rd Party Labor
	930101	UNITED MAIL LLC	Fring and Mail Services		E			Outside Services-3rd Party Labor
Institutional 93	930101	UNITED MAIL LLC	Printing and Mail Services		E			Substance Delivered and Land Lands
Institutional 93	930101	UNITED MAIL LLC	Printing and Mail Services		(<u>.</u>)		-	Outside Services-31d raily Labor
Institutional 93	930101	UNITED MAIL LLC	Printing and Mail Services		(I)		_	Outside Services-3rd Party Labor
	930101	INITED MAIL LLC	Printing and Mail Services		(1)	95.75	S S	Outside Services-3rd Party Labor
	930101	INITED MAIL LLC	Printing and Mail Services		(1)	205.93	No No	Outside Services-3rd Party Labor
	930101	INITED MAIL I.C	Printing and Mail Services		(I)	397.93	No No	Outside Services-3rd Party Labor
	030101	INITED MAII 110	Printing and Mail Services		(1)	5.90	No No	Outside Services-3rd Party Labor
	030101	INITED MAII 110	Printing and Mail Services		(E)	16.20	No	Outside Services-3rd Party Labor
	020101	INITED MAII 110	Printing and Mail Services		(E)	34.85	No ON	Outside Services-3rd Party Labor
	030101	INITED MAIL IIC	Printing and Mail Services		(E)	67.34	No No	Outside Services-3rd Party Labor
	030101	VEROY CORP	Printing Services		(1)	828.00	No No	Outside Services-3rd Party Labor
	030101	XEROX CORP	Printing Services			275.85	No No	Outside Services-Material & Equipment
	01010	CI ABY & PIGGS PRINTING	News Transmission Printing		•	1,482.05	No F	Purchase Material-Office Supplies
	030101	CREATIVE ALLIANCE				717.57	No A	Advertising-Magazine/Other
	030101	CATS PAINE	Media Sponsorship			,925.00	No A	Advertising-Magazine/Other
	101050	NICY BONI B A BHOTOGB ABH	Face Of Oustomer Service		: E	62.50	No 4	Advertising-Magazine/Other
	101000	MODE TO MONE OF	Case Tour for Customers			375.00	No F	Purchase Material-Office Supplies
	101066	WORNELOWOINE OFF	Cas Tags Iol Customers		C.			Purchase Material-Office Supplies
	101056	WOLKELO WOINE ON	Media Sponsorshin				•	Advertising
	101000	MASS BRODITCHON INC	Carbon Video					Purchase Material-Office Supplies
	161066	MASS I NODOCTION, INC.	Carbon Video				No	Purchase Material-Office Supplies
	120121	MESS FRODOCTION, INC.	Trimble County Unit 2 line Shoot				No F	Purchase Material-Office Supplies
Institutional	930151	NICK BONDING THO TOOK A PH	Trimble County Unit 2 Line Short			226.40	No F	Purchase Material-Office Supplies
	121056	NICK BOINDICK LITOLOGICKELL	Mice Dhotos of State			573.60	No F	Purchase Material-Office Supplies
	191059	MICE BONORA FROTOGRAFIE	Mamhamhin Banawal - Comminication Organization					Purchase Material-Office Supplies
	191019	CHEATINE ATTIANCE	Maniguests		6		•	Advertising-Newspaper
	220101	CREATIVE ALLIANCE	Namenaner		-	·	•	Advertising-Newspaper
Institutional	01010	CDEATIVE ALLEANCE	Newspaper		(1) 6,		No /	Advertising-Newspaper
	030101	WORKEI OWONE OH	Gas Tags			974.51	No O	Outside Services-Material & Equipment
	030101	WORKELOWONE OH	Red Waming Tags			719.03	No No	Outside Services-3rd Party Labor
_	01010	WORKELOWONE OH	I eak Survey Taos			906.74	No No	Outside Services-Material & Equipment
Institutional	101056	WORN LOWONE OH	(Fas Tags		-	,516.92	No ON	Outside Services-Material & Equipment
	101056	PEG*PDOEODMA	Brand Advertising			4,256.75	No /	Advertising-Other
	121000	VENTUCEV STATE TREASURER	Calec Tay		ΞΞ	16.55	No No	Outside Services-Material & Equipment
	01000	VENTILOCKI SIAIE III ASSOLEIA	Cales Tax		ΞΞ	58.47	No No	Jutside Services-Material & Equipment
	101056	VENTIONAL STATE TREASURED	Cales Tax		ΞΞ	43.14	No No	Outside Services-3rd Party Labor
	101056	VENTUCKI STATE INCASONEN	Sales Tax			232.64	No F	Purchase Material-Office Supplies
	101000	VENTIONAL STATE TO A STIDED	Colec Tay		ΞΞ	22.50	No H	Purchase Material-Office Supplies
institutional	10100							

Attachment to Response to LGE AG-1 Question No. 115 Page 3 of 8 Charnas

Louisville Gas and Electric Company Total Advertising 12 Months Ended October 31, 2009

93010 PUSH DESIGNILLC Collateral Development (1) 1,590,00 No. 93010 PUSH DESIGNILLC Collateral Development (1) 1,590,00 No. 93010 PUSH DESIGNILC Collateral Development (1) 1,590,00 No. 93010 PUSH DESIGNILC Collateral Development (1) 1,500,00 No. 93010	Category Account Institutional 930101 Institutional 930101	AP Vendor Name or JE Batch Name KENTUCKY STATE TREASURER KENTUCKY STATE TREASURER	Purpose Sales Tax Sales Tax		54.40 91.02 187 50	% % %	Component Outside Services-Material & Equipment Outside Services-Material & Equipment Outside Services-Material & Equipment
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93010 PUSH DESIGN LLC Collateral Development 17500 No		PUSH DESIGN LLC	Collateral Development	E) E	75.00	ş ş	Outside Services-3rd Party Labor Outside Services-3rd Party Labor
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100 100		PUSH DESIGN LEC	Collateral Development	()	116.66	ê;	Outside Services-3rd Party Labor
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Page California Items Page		WILLIAMS, CHERYL A	Power Of One Campaign	(I)	528.38		Purchase Material-Office Supplies
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			Misc Office Supplies	3			

Attachment to Response to LGE AG-1 Question No. 115 Page 4 of 8 Charnas

Louisville Gas and Electric Company Total Advertising • 12 Months Ended October 31, 2009

Over Amount \$10,000 Component	No	No No	13.05 No Purchase Material-Office Supplies	164.50 No Outside Services-3rd Party Labor	658.00 No Outside Services-3rd Party Labor	471.58 No Purchase Material-Office Supplies	No		, e	ž	2 2	Ves	Yes	Ves	2 ×2	Yes	Yes	Yes	Yes	No	No No	%	%	Yes	No	No No	Yes	No	5,000.00 No Advertising-Television	5,000.00 No Advertising-Television	5,000.00 No Advertising-Television	5,000.00 No Advertising-Television	2,170.00 No Advertising-Television	5,000,00 No Advertising-Television	N	47.50 No Advertising-Magazine/Other	No.	%	N _o	8	
Benefit	(1)	(1)	(1)	(1)	Ξ	£ €	: =	E				€ €	<u>;</u>	:		3		€	€	€	€	€	€	0	E =	0	€ €	€€	: C	(E)	(E)	E =	(E)			Energy Conservation	Telenhone Book Listings	Telephone Book Listings	Telephone Book Listings	Telephone Book Listings	
	Misc Office Supplies	Misc Office Supplies	Tay Suite Callice Supplies	Contrar Video	Carbon Video	Carbon Video	Sponsor-Patriot Games	Breakfast with Vic	Media Analysis	Uk Media Buy	Uk Media Buy	Uk Media Buy	Television	Ielevision	I elevision	Television	I elevision	I elevision	Television	Uk Media Buy	Sponsor-Troubleshooter Snow Ads	Sponsor-I roubleshooter Show Ads	Sponsor-Irouniesmoniel Show Aus	Sponsor-Troubleshooter Show Ads	Sponsor-Troubleshooter Show Ads	Sponsor-Troubleshooler Show Aus	Sponsor-I roubleshootel Show Aus	Sponsor-Ironolesinonel Show Aus	Sponsor-I roubleshooter Show Aus	I V Ads Lexington Market	Energy Efficiency Brochure Kevisions	G I Telephone Book Listings		G I Telephone Book Listings	G I Telephone Book Listings						
; ;	AP Vendor Name or JE Batch Name	GUT BROWN FD	GUY BROWN PD	INSIGHT CABLE	MASS PRODUCTION, INC.	MASS PRODUCTION, INC.	PFG*PROFORMA	THE UPPER CRUST	CARMA INTERNATIONAL INC	IMG COMMUNICATIONS INC	IMG COMMUNICATIONS INC	IMG COMMUNICATIONS INC	CREATIVE ALLIANCE	IMG COMMUNICATIONS INC	RAYCOM MEDIA INC	RAYCOM MEDIA INC	RAYCOM MEDIA INC	RAYCOM MEDIA INC	RAYCOM MEDIA INC	RAYCOM MEDIA INC	RAYCOM MEDIA INC	RAYCOM MEDIA INC	RAYCOM MEDIA INC	WTvQ-TV	JEANEEN BARNHART STUDI	KETCHUM DIRECTORY ADVERTISING I Telephone Book Listings	KETCHUM DIRECTORY ADVERTISING I Telephone Book	KETCHUM DIRECTORY ADVERTISING I Telephone Book	KETCHUM DIRECTORY ADVERTISING 1 1 elephone Book												
	Account	930191	930191	930191	930191	930191	930191	930191	930191	930101	930101	930101	930101	930101	930101	930101	930101	930101	930101	930101	930101	930101	930101	930101	930101	930101	930101	930101	930101	930101	930101	930101	930101	930101	930101	930191	909004	909010	909010	909010	909010
	Category	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Institutional	Conservation	Conservation	Conservation	Conservation	Conservation

Attachment to Response to LGE AG-1 Question No. 115 Page 5 of 8 Charnas

Louisville Gas and Electric Company Total Advertising 12 Months Ended October 31, 2009

Attachment to Response to LGE AG-1 Question No. 115 Page 6 of 8 Charnas

Over \$10,000 Component	No Miscellaneous	No Miscellaneous	No Mileage Reimbursement	No Advertising-Other	No Labor	No Labor	No Overheads	No Overheads	No Overheads	No Overheads		No Overheads	No Overheads	No Overheads							-	•		•	•	•	No Advertising-Television	No Advertising-Television		No Advertising-Television	,	No Advertising-Television	No Advertising-Television	No Outside Services-3rd Party Labor	No Advertising-Magazine/Other	No Advertising-Magazine/Other	1	No Advertising-Magazine/Other	No Advertising-Magazine/Other		No Advertising-iviagazine/Outo	711 ON action No 115
	6.88	N 06.61	5.50 N			•				_			•	•			1 22	17.33	52.33	31.80	12.15	(0.81)	67,569.05	4,879.00	13,068.75	5,525.00	5,525.00	5,525.00	3,906.80	1,618.20	24,373.75	2,890.00	5,185.00	230.00	275.00	35.00	740.16	550.00	550.00	500.00	6,773.50	•
Amount	Seferit	Salety Education	Garage Conservation	Elletgy Conservation	Safety Education	Salety Education	Safety Education	Safety Education			Safety Education	Listings			_					Consentation	ion	Safety Education	Sefety Education	Safety Education	Carety Conservation	r Citeral Conservation	Energy Conservation	Energy Conservation	Energy Conservation	Energy Conservation	Telephone Book Listings											
	Purpose	Lightnir	Louie the Lightning Bug & Mini City Charges	Mileage	Energy Efficiency Fair Booth	l abor	Tabor	l ahor	1 short	1 2401	Labor	Tohor	Labor	1.000	Labor	Labor	Labor	Labor	Гарог	Labor	Labor	Labor	Telephone Book Listings	Radio	Radio	Radio	Television	Television	Television	Television	Television	Television	Television	Television	rawl	Advertisement For Green Energy	Green Finergy Promotional Posters	Green Energy Quarterly Report	Cost To Recruit Green Energy Participants Via Magazine Ad	Cost To Recruit Green Energy Participants Via Magazine Ad	Ky Home Builders Ad NG I Telephone Book Listings	
	Party Name	AP Vendor Name or JE Daten Name	TARGET	SAMSCLUB	HULSE, MELODY	KY EXPOCIR SVC DESN																	Mediating Endeavors (involce correction)		-			_	CKEATIVE ALLMINGE		CKEA11VE ALLMICE		_	-	•		_			GREENLIST LOUISVILLE		
		Account	909013	909013	909004	909004	909013	909013	909013	909013	909013	909013	909013	909013	909013	909013	909013	909013	000013	909013	909013	909013	909013	909010	909013	909013	909013	909004	909004	909004	909004	909004	909013	909013	909013	909013	908001	908001	908001	456008	908901	710701
12 Months Ended October 12		Category	Conservation	Conservation	Conservation	Conservation	Conservation	Conservation	Conservation	Conservation	Conservation	Conservation	Conservation	Conservation	Conservation	Conservation	Conscitation	Conservation	Conservation	Conservation	Conservation	Conservation	Conservation	Conservation	Conservation	Conservation	Conservation	Conservation	Conservation	Conservation	Conservation	Conservation	Conservation	Conservation	Conservation	Conservation	Other	Other	Other	Other	Other	Other

Louisville Gas and Electric Company Total Advertising 12 Months Ended October 31, 2009

Over

		A D War Land War Land Land Land Land	Durance	Benefit	Amount S	10,000	\$10,000 Component
Category	Account	Ar vendor maine or Jr. Datch maine	Cross Grand Drochuse	Energy Conservation	325.33	No	Advertising-Other
Other	100806	MIPI PRUIN I IING		Energy Consentation	116 60	Š	Advertising-Other
Other	908001	UNITED GRAPHICS OF LOU	Green Energy Insert	Elici gy Collect validit	20.01	2 :	
Other	908001	WORKEL OWONE OH	Green Energy Mailing Envelopes	Energy Conservation	44.50	o N	Advertising-Uther
Oulci	100000	WORKEL OWONE OH	Green Energy Mailing Envelones	Energy Conservation	53.00	8 N	Advertising-Other
Other	908001	WORNELOWONE OR	Coon Charm Mailing Envisions	Energy Conservation	302.00	Š	Advertising-Other
Other	908001	WORKFLOWONE OR	Green Eller By Maining Entrelopes	Buormy Consensation	364 50	Ž	Advertising-Other
Other	908001	WORKFLOWONE OH	Green Energy Mailing Envelopes	Eller By Collect various			Supplied to the supplied to th
Other	908001	WORKEL OWONE OH	Green Energy Mailing Envelopes	Energy Conservation	744.78	0 Z	Advertising-Omer
Onici	100000	TANK CLUBER OF THE COLUMN TO T	Drinting And Mail Services	Energy Conservation	90899	å	Advertising-Other
Other	708901	UNITED MAIL		Dungan Contemption	1 495 68	Ž	Advertising-Other
Other	908001	PHOTOCRAFT INC	Green Energy Window Clings	Eller gy Collect validit	00:01:1	2	
Other	908901	TEANFEN BARNHART STUDI	Smart Meter Materials, Chartwell Award Materials, Co Van Wrap Design	Energy Conservation	057.20	0 Z	Advertising-Uner
Ouici	100000	THE PROPERTY OF THE PROPERTY O	Smort Meter Brochire	Energy Conservation	211.72	å	Advertising-Other
Other	108806	MPI PRINTING	Comment of the commen	3	180 00	Ž	Advertising-Other
Other	908901	JEANEEN BARNHART STUDI	Chartwell Campaign Materials-Printing & Processing	,	00.001		A description Other
Othor	008001	IFANEEN BARNHART STUDI	Comm Audit Brochure Design	Energy Conservation	105.00	8	Advertising-Uner
Office	100000	TANTON DANDAIN OF CT. DI	Energy Efficiency Danel Card Decions	Energy Conservation	175.00	å	Advertising-Other
Other	106806	JEANEEN BAKNHAKI SLUDI	Lifet By Littletoney 1 and Card Designs	3	506 36	Ž	Advertising-Other
Other	908901	MPI PRINTING	Economic Dev Network Event Materials			: ;	
other.	010000	TEANTEEN BARNHART STIMI	Posters To Promote 2007 Microsoft Office Rollout	Education	117.50	S Z	Advertising-Uner
Office	006016			Safety Education	488.13	ŝ	Advertising-Other
Other .	921902	CLAKK & KIGGS PKIN LING	Salety Collectine	TO TO TO TO TO	10 054 22	Yes	Advertising-Other
Other	921903	PFG*PROFORMA	Environmental Champions Program	Collect varion	11.000	3	0
.					\$ 815,520.47		

(1) These advertising costs were not initiated for the sole benefit of the ratepayers, these costs were included in pro forma adj 1.23.

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CASE NO. 2009-00549

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

Question No. 116

- Q-116. For each advertising expense over \$10,000 recorded by the Company during the test period, state the payee, amount, date and purpose. Also provide a copy of the associated invoice and a copy of (or if a non-print ad, the text of) each advertisement.
- A-116. See response to Question No. 115 for detail of charges over \$10,000. See attached CD in folder titled Question No. 116 for copies of TV and radio advertisements and for invoices and copies of print ads.

CASE NO. 2009-00549

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

Question No. 117

- Q-117. Are there any advertising costs being incurred by the Company which cannot be identified with a specific advertisement? If so, please itemize and describe each such cost, and list the associated amounts for each year 2007, 2008 and 2009.
- A-117. See attached.

Attachment to Response to LGE AG-1 Question No. 117 Page 1 of 4 Charnas

Vendor	Description	Amount
ADVENTURE PROMOTIONS	JPMORGAN CHASE BANK	141.93
ADVENTURE PROMOTIONS	JPMORGAN CHASE BANK	375.01
DIVERSITY ADVENTURES INC	CHARGE-Services for Safety Program	21 41
MOORE SYNDICATION INC	FREIGHT-FREIGHT	23.36
DIVERSITY ADVENTURES INC	CHARGE-Outside Services	51.71
DIVERSITY ADVENTURES INC	CHARGE-Services for Safety Program	57.58
PUSH DESIGN LLC	CHARGE-Outside Services	75.00
MASS PRODUCTION, INC.	JPMORGAN CHASE BANK	77.50
MOORE SYNDICATION INC	FREIGHT-FREIGHT	80.16
DIVERSITY ADVENTURES INC	CHARGE-Services for Safety Program	115.50
WILLIAMS, CHERYL A	CHARGE-EMPLOYEE EXPENSE REPORT DATED 04-DEC-07	116.60
PUSH DESIGN LLC	CHARGE-Outside Services	125 00
PUSH DESIGN LLC DIVERSITY ADVENTURES INC	CHARGE-Outside Services	125.00
DIVERSITY ADVENTURES INC	CHARGE-Services for Safety Program CHARGE-Services for Safety Program	133.25 141.60
DIVERSITY ADVENTURES INC	CHARGE-Services for Safety Program	160.03
DIVERSITY ADVENTURES INC	CHARGE-Services for Safety Program	212.50
INTERACTIVE MEDIA LAB	JPMORGAN CHASE BANK	213.00
INTERACTIVE MEDIA LAB	JPMORGAN CHASE BANK	225.00
DIVERSITY ADVENTURES INC	CHARGE-Services for Safety Program	226.99
DIVERSITY ADVENTURES INC	CHARGE-Services for Safety Program	227.50
WORKFLOWONE OH	JPMORGAN CHASE BANK	244.32
PUSHDESIGN LLC	JPMORGAN CHASE BANK	250.00
PUSH DESIGN LLC	CHARGE-Outside Services	250.00
PUSH DESIGN LLC	CHARGE-Outside Services	250.00
FACTIVA	CHARGE-Monthly Service Fee for Newservice	250 00
FACTIVA	CHARGE-Monthly Service Fee for Newservice	250.00
FACTIVA	CHARGE-Monthly Service Fee for Newservice	250.00
FACTIVA	CHARGE-Monthly Service Fee for Newservice	250 00
FACTIVA	CHARGE-Monthly Service Fee for Newservice	250.00
FACTIVA	CHARGE-Monthly Service Fee for Newservice	250.00
FACTIVA	CHARGE-Monthly Service Fee for Newservice	250.00
FACTIVA FACTIVA	CHARGE-Monthly Service Fee for Newservice CHARGE-Monthly Service Fee for Newservice	250.00 250.00
FACTIVA	CHARGE-Monthly Service Fee for Newservice	250.00
FACTIVA	CHARGE-Monthly Service Fee for Newservice	250.00
FACTIVA	CHARGE-Monthly Service Fee for Newservice	(250.00)
FACTIVA	CHARGE-Monthly Service Fee for Newservice	250.00
FACTIVA	CHARGE-Monthly Service Fee for Newservice	250.00
MEDIA GOFER INC	CHARGE-March 2007 clip month	275.15
MEDIA GOFER INC	CHARGE-Feb 2007 clip month charges	294.06
MEDIA GOFER INC	CHARGE-June 2007 clip month	295.51
AMERICAN EXPRESS CORP	CHARGE-ELIZABETH SIEBERT	312.55
MEDIA GOFER INC	CHARGE-JAN 07 CLIP MONTH	339.07
DIVERSITY ADVENTURES INC	CHARGE-Services for Safety Program	340.18
DIVERSITY ADVENTURES INC	CHARGE-Outside Services	360.00
MEDIA GOFER INC	CHARGE-APRIL 2007 CLIP MONTH	368.30
MASS PRODUCTION, INC.	JPMORGAN CHASE BANK	370.00
MEDIA GOFER INC	CHARGE-December 06 clip month	377.87
UNITED MAIL LLC	CHARGE-Outside Services	382.02
DIVERSITY ADVENTURES INC MEDIA GOFER INC	CHARGE-Services for Safty Program CHARGE-May 2007 clip month	384.75 399.62
DIVERSITY ADVENTURES INC	CHARGE-Way 2007 cmp months CHARGE-Services for Safty Program	414 00
MEDIA GOFER INC	CHARGE-JULY 2007 Clip month	420.21
WORKFLOWONE OH	JPMORGAN CHASE BANK	445.23
PREFERRED MARKETING SOLUTIONS	CHARGE-Sales tax	463.02
PREFERRED MARKETING SOLUTIONS	CHARGE-Sales tax	463.02
MEDIA GOFER INC	CHARGE-August clip month	463.71
DIVERSITY ADVENTURES INC	CHARGE-Services for Safty Program	485.89
UNITED MAIL LLC	CHARGE-Outside Services	497.24
DIVERSITY ADVENTURES INC	CHARGE-Outside Services	500.49
MASS PRODUCTION, INC.	JPMORGAN CHASE BANK	507.50
WORKFLOWONE OH	JPMORGAN CHASE BANK	543.75
WORKFLOWONE OH	JPMORGAN CHASE BANK	543.75
WORKFLOWONE OH	JPMORGAN CHASE BANK	543.75
WORKFLOWONE OH	JPMORGAN CHASE BANK	543.75
WORKFLOWONE OH	JPMORGAN CHASE BANK	543.75

Vendor	Description	Amount
WORKFLOWONE OH	JPMORGAN CHASE BANK	543.75
WORKFLOWONE OH	JPMORGAN CHASE BANK	543.75
DIVERSITY ADVENTURES INC	CHARGE-Services for Safty Program	583.50
WORKFLOWONE OH	JPMORGAN CHASE BANK	600.00
WORKFLOWONE OH	JPMORGAN CHASE BANK	621.55
DIVERSITY ADVENTURES INC	CHARGE-Outside Services	621.75
PUSH DESIGN LLC	CHARGE-Outside Services	675.00
MEDIA GOFER INC	CHARGE-OCT 2007 CLIP MONTH	683.82
MEDIA GOFER INC	CHARGE-SEPT 2007 CLIP MONTH	689.33
DIVERSITY ADVENTURES INC	CHARGE-Services for Safty Program	699.25
PREFERRED MARKETING SOLUTIONS	CHARGE-Safety inserts plus tax	715.50
DOUBLE DOG DARE LLC	CHARGE-Outside Services	758.45
MOORE SYNDICATION INC	CHARGE-LOUIE TATOOS	780.00
MEDIA GOFER INC	CHARGE-NOVEMBER CLIP MONTH	809.68
WORKFLOWONE OH	JPMORGAN CHASE BANK	(845.49)
WORKFLOWONE OH	JPMORGAN CHASE BANK	845.49
WORKFLOWONE OH	JPMORGAN CHASE BANK	995.53
MOORE SYNDICATION INC POWER CREATIVE	CHARGE Moreh powletters	1,002.00
DIVERSITY ADVENTURES INC	CHARGE-March newletters CHARGE-Outside Services	1,058.13
DIVERSITY ADVENTURES INC	CHARGE-Outside Services	1,062.50 (1,062.50)
DIVERSITY ADVENTURES INC	CHARGE-Outside Services	1,062.50
WORKFLOWONE OH	JPMORGAN CHASE BANK	1,154.87
VIVID IMPACT CORP	CHARGE-Outside Services	1,170.00
POWER CREATIVE	CHARGE-February newletters	1,196.25
DIVERSITY ADVENTURES INC	CHARGE-Outside Services	1,232.50
PLATTS	JPMORGAN CHASE BANK	1,242.50
MEDIA LIBRARY INC	CHARGE-Monitor news Jan 07 coverage	1,336.20
DOUBLE DOG DARE LLC	CHARGE-Outside Services	1,337.48
POWER CREATIVE	CHARGE-January newsletters	1,349.38
UNITED MAIL LLC	CHARGE-Outside Services	1,448.59
POWER CREATIVE	CHARGE-Prepare Dec 06 newletters	1,766.25
CARMA INTERNATIONAL INC	CHARGE-Media Analysis	1,844.40
THE CUBERO GROUP INC	CHARGE-Outside Services	1,921.31
MEDIA LIBRARY INC	CHARGE-News recordings	2,113.98
MEDIA LIBRARY INC	CHARGE-Monthly tape/monitoring	2,172.70
POWER CREATIVE	CHARGE-Outside Services	2,326.25
MEDIA LIBRARY INC	CHARGE-MONTHLY TAPE MONITORING	2,327.01
CARMA INTERNATIONAL INC	CHARGE-Changing project/task numbers	2,818.80
MEDIA LIBRARY INC	CHARGE-Monthly tape monitoring	2,819.61
POWER CREATIVE	CHARGE-Outside Services	2,968.35
MOORE SYNDICATION INC	CHARGE-Licensing Louie 11/01/07-10/31/08	3,000.00
MEDIA LIBRARY INC	CHARGE-News coverage monitoring	3,006.89
MEDIA LIBRARY INC MEDIA LIBRARY INC	CHARGE-Media monitoring CHARGE-Monthly tape/monitoring	3,047.42 3,180.72
MASS PRODUCTION, INC.	JPMORGAN CHASE BANK	3,512.50
MEDIA LIBRARY INC	CHARGE-News Recording/Summaries	3,620.19
THE CUBERO GROUP INC	CHARGE-Outside Services	4,901.45
PREFERRED MARKETING SOLUTIONS	CHARGE-Newsletters plus tax	5,024.40
MOORE SYNDICATION INC	CHARGE-Annual website fees	5,400.00
DOUBLE DOG DARE LLC	CHARGE-Outside Services	5,737.25
MEDIA LIBRARY INC	CHARGE-MEDIA MONITORING	5,922.61
PREFERRED MARKETING SOLUTIONS	CHARGE-Newsletters plus tax	6,695.49
PREFERRED MARKETING SOLUTIONS	CHARGE-Newsletters plus tax	6,969.50
PUSH DESIGN LLC	CHARGE-Outside Services	7,287.00
PREFERRED MARKETING SOLUTIONS	CHARGE-Printed material	7,717.00
PREFERRED MARKETING SOLUTIONS	CHARGE-LGE newsletters	7,717.00
PREFERRED MARKETING SOLUTIONS	CHARGE-Newsletters plus tax	8,179.49
PREFERRED MARKETING SOLUTIONS	CHARGE-Newsletters plus tax	8,179.49
PREFERRED MARKETING SOLUTIONS	CHARGE-Newsletters plus tax	8,180 02
PREFERRED MARKETING SOLUTIONS	CHARGE-Newsletters plus tax	8,180 02
PREFERRED MARKETING SOLUTIONS	CHARGE-Newsletters plus tax	8,180.02
THE CUBERO GROUP INC	CHARGE-Outside Services	16,909.52
INTERNAL LABOR	INTERNAL LABOR	1,783.05
WM SUPERCENTER	JPMORGAN CHASE BANK CHARGE-Corbett's Invitation	5.67
UNITED MAIL LLC		497.11
DIVERSITY ADVENTURES INC	CHARGE-Safety Program	510.00

Vendor	Description	A mount
DIVERSITY ADVENTURES INC	CHARGE-Safety Program	712.50
DIVERSITY ADVENTURES INC	CHARGE-Safety Program	772.50
DIVERSITY ADVENTURES INC	CHARGE-Safety Program	840.00
DIVERSITY ADVENTURES INC	CHARGE-Safety Program	896.72
DIVERSITY ADVENTURES INC	CHARGE-Safety Program	1,062.50
DIVERSITY ADVENTURES INC	CHARGE-Safety Program	1,062.50
DIVERSITY ADVENTURES INC	CHARGE-Safety Program	1,076.25
DIVERSITY ADVENTURES INC	CHARGE-Safety Program	1,166.25
DIVERSITY ADVENTURES INC	CHARGE-Safety Program	1,328.26
DIVERSITY ADVENTURES INC	CHARGE-Safety Program	1,686.67
DIVERSITY ADVENTURES INC	CHARGE-Safety Program	1,890.00
DIVERSITY ADVENTURES INC	CHARGE-Safety Program	2,587.50
DIVERSITY ADVENTURES INC	CHARGE-Safety Program	2,650.00
DIVERSITY ADVENTURES INC AMERICAN EXPRESS CORP	CHARGE-Safety Program CHARGE-EMPLOYEE EXPENSE REPORT DATED 19-DEC-08	3,042.50 21.36
AMERICAN EXPRESS CORP	CHARGE-EMPLOYEE EXPENSE REPORT DATED 19-DEC-08	40.93
AMERICAN EXPRESS CORP	CHARGE-EMPLOYEE EXPENSE REPORT DATED 26-AUG-08	100.00
FACTIVA	CHARGE-Change Accounting	250.00
FACTIVA	CHARGE-Monthly Service Fee for Newservice	250.00
FACTIVA	CHARGE-Change Accounting	250.00
FACTIVA	CHARGE-Monthly Service Fee for Newservice	250.00
THE CUBERO GROUP INC	CHARGE-Outside Services CHARGE-CHANGE ACCOUNTING NUMBERS	657.00
CARMA INTERNATIONAL INC CARMA INTERNATIONAL INC	CHARGE-CHANGE ACCOUNTING NUMBERS	840.00 840.00
CARMA INTERNATIONAL INC	CHARGE-CHANGE ACCOUNTING NUMBERS	840.00
CARMA INTERNATIONAL INC	CHARGE-CHANGE ACCOUNTING NUMBERS	840.00
CARMA INTERNATIONAL INC	CHARGE-CHANGE ACCOUNTING NUMBERS	840.00
THE CUBERO GROUP INC	CHARGE-Outside Services	871.90
AMERICAN EXPRESS CORP	CHARGE-EMPLOYEE EXPENSE REPORT DATED 26-AUG-08	1,000.00
PFG*PROFORMA	JPMORGAN CHASE BANK	1,060.67
MEDIA LIBRARY INC	CHARGE-Monthly tape/Monitoring	1,563.82
CARMA INTERNATIONAL INC	CHARGE-CHANGE ACCOUNTING NUMBERS	1,590.00
MEDIA LIBRARY INC	CHARGE-MONTHLY TAPE/MONITORING	1,668.70
CARMA INTERNATIONAL INC	CHARGE-CHANGE ACCOUNTING NUMBERS	1,715.00
CARMA INTERNATIONAL INC CARMA INTERNATIONAL INC	CHARGE-CHANGE ACCOUNTING NUMBERS CHARGE-CHANGE ACCOUNTING NUMBERS	1,715.00 1,715.00
CARMA INTERNATIONAL INC	CHARGE-CHANGE ACCOUNTING NUMBERS	1,715.00
CARMA INTERNATIONAL INC	CHARGE-CHANGE ACCOUNTING NUMBERS	1,715.00
MEDIA LIBRARY INC	CHARGE-MONTHLY TAPE MONITORING	1,894.77
MEDIA LIBRARY	JPMORGAN CHASE BANK	2,187.05
PFG*PROFORMA	JPMORGAN CHASE BANK	2,404.29
MEDIA LIBRARY INC	CHARGE-Monthly tape/monitoring	2,595.77
MEDIA LIBRARY INC	CHARGE-MONTHLY TAPE/MONITORING	2,988.10
MEDIA LIBRARY INC	CHARGE-news/media coverage	5,284.85
MEDIA LIBRARY INC	CHARGE-Monthly tape/monitoring	6,075 30
MEDIA LIBRARY INC	CHARGE-Monthly tape/monitoring	6,230.72
FORREST KEELING NURSER	JPMORGAN CHASE BANK JPMORGAN CHASE BANK	9,026 13
MEDIA LIBRARY INTERNAL LABOR	INTERNAL LABOR	11,344.95 3,063.67
DIVERSITY ADVENTURES I	Louie the Lightning Bug & Mini City Charges	1,354.76
DIVERSITY ADVENTURES I	Louie the Lightning Bug & Mini City Charges	571.34
DIVERSITY ADVENTURES I	Louie the Lightning Bug & Mini City Charges	216 00
DIVERSITY ADVENTURES I	Louie the Lightning Bug & Mini City Charges	1,267.04
DIVERSITY ADVENTURES I	Louie the Lightning Bug & Mini City Charges	2,286.23
DIVERSITY ADVENTURES I	Louie the Lightning Bug & Mini City Charges	904.72
DIVERSITY ADVENTURES I	Louie the Lightning Bug & Mini City Charges	2,384.50
PFG*PROFORMA	Louie the Lightning Bug & Mini City Charges	3,292.74
MOORE SYNDICATION INC	Louie the Lightning Bug & Mini City Charges	361.01
MOORE SYNDICATION INC	Louie the Lightning Bug & Mini City Charges	4,138 99
PFG*PROFORMA DIVERSITY ADVENTURES I	Louie the Lightning Bug & Mini City Charges Louie the Lightning Bug & Mini City Charges	279.36
DIAERDILI WINAEMIONEDI	Louis the Lightning bug & Minn City Charges	1,034.50

Attachment to Response to LGE AG-1 Question No. 117 Page 4 of 4 Charnas

Vendor	Description	Amount
WE CAN DO THAT LLC	Safety Program	1,666 67
PFG*PROFORMA	Louie the Lightning Bug & Mini City Charges	1,853.46
PFG*PROFORMA	Louie the Lightning Bug & Mini City Charges	5,021.30
AMERICAN EXPRESS CORP	Giveaways for the Parade After Light Up Louisville	3.52
AMERICAN EXPRESS CORP	Giveaways for the Parade After Light Up Louisville	15.40
AMERICAN EXPRESS CORP	Giveaways for the Parade After Light Up Louisville	17.10
AMERICAN EXPRESS CORP	Giveaways for the Parade After Light Up Louisville	33.58
AMERICAN EXPRESS CORP	Giveaways for the Parade After Light Up Louisville	63.49
AMERICAN EXPRESS CORP	Giveaways for the Parade After Light Up Louisville	528.00
AMERICAN EXPRESS CORP	Giveaways for the Parade After Light Up Louisville	795.06
GUY BROWN PD	Louie the Lightning Bug & Mini City Charges	53.67
DIVERSITY ADVENTURES I	Louie the Lightning Bug & Mini City Charges	1,208.06
MOORE SYNDICATION INC	Louie the Lightning Bug & Mini City Charges	465.00
JEANEEN BARNHART STUDI	Economic Dev Network Event Materials	275.00
MPI PRINTING	Economic Dev Network Event Materials	506.36
PFG*PROFORMA	Environmental Champions Program	10,054.22
CLARK & RIGGS PRINTING	Safety Conference	488.13
HULSE, MELODY	Mileage	5.50
MOORE SYNDICATION INC	Louie the Lightning Bug & Mini City Charges	45.30
TARGET	Louie the Lightning Bug & Mini City Charges	6.88
SAMSCLUB	Louie the Lightning Bug & Mini City Charges	19.90
ALISON AND ASSOCIATES	Giveaways for the Parade After Light Up Louisville	606.84
KY STATE FAIR EXPO SAL	JPMORGAN CHASE BANK	1,325.00
WE CAN DO THAT LLC	CHARGE-Safety Program Administration	560.00
MIMAN INDUSTRIES LLC	CHARGE-Two High Voltage Demonstration Units	3,360.00
WE CAN DO THAT LLC	CHARGE-Safety Program Administration	4,260.00
CREATIVE ALLIANCE	CHARGE-Outside Services	460.00
MEDIA LIBRARY INC	CHARGE-Media	1,597.50
FACTIVA	CHARGE-Monthly Service Fee for Newservice	250.00
MEDIA LIBRARY INC	CHARGE-Media	2,312.37
MEDIA LIBRARY INC	CHARGE-Media	2,181.25
FACTIVA	CHARGE-Monthly Service Fee for Newservice	250.00
MASS PRODUCTION, INC. #160721	JPMORGAN CHASE BANK	4,682.50
INTERNAL LABOR	INTERNAL LABOR	2,808.04

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CASE NO. 2009-00549

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

Question No. 118

- Q-118. Break down the Company's advertising expense for the test period into its components, i.e., labor, overhead, materials and fees to agencies, etc.
- A-118. See response to Question No. 115.

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CASE NO. 2009-00549

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

Question No. 119

- Q-119. Does the Company have any studies as to the effectiveness of its advertising and marketing programs? If so, describe by name, date and contents each study the Company has. Provide a copy of all such studies in the last three years.
- A-119. LG&E has proposed an adjustment to eliminate advertising expenses that are primarily institutional and promotional in nature, see Reference Schedule 1.23 of Rives Exhibit 1 in KU's application. Also, advertising expenses related to Energy Efficiency initiatives are eliminated as part of an adjustment to remove DSM revenue and expenses, see Reference Schedule 1.10 of Rives Exhibit 1 in LG&E's application. LG&E does not have any studies as to the effectiveness of the remaining LG&E advertising which is conducted primarily to inform customers about electrical and natural gas safety.

CASE NO. 2009-00549

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

Question No. 120

Responding Witness: Shannon L. Charnas

Q-120. Please list the trend in advertising expense per dollar of revenue for the five year period ending with 2007. If the Company has not made this calculation, please supply the information necessary to make it.

A-120.

	Α	dvertising			
		Expense	Revenue	\$	%
2003	\$	417,802	\$ 1,093,520,776	0.0004	0.0382
2004		906,485	1,424,299,536	0.0005	0.0496
2005		998,122	1,172,768,395	0.0009	0.0851
2006		907,018	1,337,890,107	0.0007	0.0678
2007		1,025,749	1,285,137,296	0.0008	0.0798

CASE NO. 2009-00549

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

Question No. 121

- Q-121. Please provide a listing of and a copy of any and all Commission Orders the Company has reviewed or relied upon in preparation of its filing in this case concerning the ratemaking treatment of costs for each distinct type of advertising expense it incurs, including but not limited to these categories: (1) sales or promotional, (2) institutional, (3) conservation related, (4) rate case, and (5) other.
- A-121. In preparing its rate case filing, the Company did not review any Commission Orders concerning the ratemaking treatment of costs for each distinct type of advertising expense it incurs. However, the Company is aware of, and complies with, the Commission's regulation on advertising which can be found at 807 KAR 5:016.

CASE NO. 2009-00549

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

Question No. 122

- Q-122. List any antitrust expense included in the test period.
- A-122. No antitrust expense is included in the test period.

CASE NO. 2009-00549

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

Question No. 123

Responding Witness: Lonnie E. Bellar

- Q-123. Does the Company's proposed rate increase include any claim for attrition or suppression of sales?
 - a. If so, please reference where this is presented.
 - b. Provide a complete copy of any and all attrition studies or analyses prepared by or for the Company during the period 2006 through 2007.

A-123. No.

- a. Not applicable.
- b. No studies were prepared during the period 2006 through 2007.

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CASE NO. 2009-00549

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

Question No. 124

Responding Witness: Valerie L. Scott

- Q-124. Explain the method used by the Company to project uncollectibles for the test period. Include an explanation of all assumptions used and a detailed explanation, including examples, of whether and how historical data was used in making this projection.
- A-124. The allowance for doubtful accounts included in retail customer accounts receivable is based on the ratio of the amounts charged-off during the last twelve months to the retail revenues billed over the same period multiplied by the retail revenues billed over the last four months. Accounts with no payment activity are charged-off after four months, although collection efforts continue thereafter.

The Company reviews wholesale accounts receivable to identify potential uncollectible accounts using specific customer identification. Amounts are reserved as necessary.

The allowance for doubtful accounts included in other accounts receivable is composed of accounts aged more than four months. Adjustments are made to this balance quarterly. Increases to the balance are the result of new items that reach the four months aged criteria. Decreases are the result of items for which payment has been received and items deemed uncollectible and written off.

CASE NO. 2009-00549

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

Question No. 125

Responding Witness: Valerie L. Scott

Q-125. Provide for each year 2006, 2007, 2008 and 2009 the total dollar write-offs to uncollectibles reserve with and without subsequent recoveries.

A-125. Retail Receivables:

	Write-Offs to	Write-Offs net
	Uncollectible	of Subsequent
Year	Reserve	Recoveries
2006	\$ 6,493,196	\$ 4,024,653
2007	4,589,192	2,118,995
2008	5,335,740	3,210,974
2009	5,670,864	4,248,439

Wholesale Receivables:

	Write-Offs to		Write-Offs net		
	Uncollectible		of Sub	sequent	
Year	Reserve		Reco	Recoveries	
2006	\$	0	\$	0	
2007		0		0	
2008	49,991		47,501		
2009	9	,525	4	,998	

Other Receivables:

	Write-Offs to	Write-Offs net
	Uncollectible	of Subsequent
Year	Reserve	Recoveries
2006	\$ 342,322	\$ 341,014
2007	540,604	533,800
2008	354,640	354,305
2009	395,689	394,985

CASE NO. 2009-00549

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

Question No. 126

Responding Witness: Butch Cockerill

- Q-126. Please list by customer and amount and by year for the period 2005 through 2008 any uncollectible accounts which have been written off and which exceeded \$1,000.00.
- A-126. See attached CD in folder titled Question No. 126. A motion for confidential treatment of the redacted portion of this information is filed simultaneously herewith.

CASE NO. 2009-00549

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

Question No. 127

- Q-127. List and describe in detail any cost-saving programs implemented 2005 through the present.
 - a. For each program listed in response to this request, show the anticipated and achieved savings. Include calculations of savings amounts and explain any assumptions used in such calculations.
 - b. Provide the cost-benefit analyses for each such program.
 - c. Show the impact of any such cost-saving programs on the test period.
- A-127. a-c. Please see the direct testimony of Paul W. Thompson and Chris Hermann in this case, 2008 rate case (Case No. 2008-00251) and 2003 rate case (Case No. 2003-00434) for descriptions of business processes or initiatives for operating the Company's systems cost-effectively to provide service and a discussion of their costs and benefits. Please also see the response to AG-1 Question No. 38. The cost-effective impacts of these programs are embedded in the test year in this case. The Company does not track savings.

	*	
		•

CASE NO. 2009-00549

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

Ouestion No. 128

Responding Witness: S. Bradford Rives/Counsel

- Q-128. Provide a complete explanation of any and all expense reduction goals (cost savings programs) the Company had concerning the development of the 2007, 2008 and 2009 budgets.
- A-128. 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. The budgetary information requested in this data request is not relevant to the analysis of known and measurable pro forma adjustments in this case.

CASE NO. 2009-00549

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

Question No. 129

- Q-129. List for the test period, the amount of country club initiation fees, stock purchase payments, if applicable, annual dues and expenses which were paid and to what account these fees were charged.
 - a. For each payment list the individual whose name the membership is in or who uses the club, his (her) title, and name of the country club.
- A-129. LG&E did not pay any country club initiation fees, stock purchase payments, annual dues, or annual expenses.
 - a. None.

CASE NO. 2009-00549

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

Question No. 130

- Q-130. Provide a copy of the Annual Report of EEI/AGA and every other organization of which Company was/is a dues-paying member during 2007, 2008 and 2009.
- A-130. LG&E does not collect and retain the requested information for its corporate files. The requested information is thus not readily available.

CASE NO. 2009-00549

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

Question No. 131

- Q-131. Provide a copy of the formula used to compute, and the actual calculation of the Company's EEI/AGA dues in 2006, 2007, 2008 and 2009. Also, provide a complete copy of invoices received from EEI/AGA for dues for these years.
- A-131. LG&E paid dues in the amounts listed below to Edison Electric Institute and the American Gas Association during 2006, 2007, 2008 and 2009. EEI dues listed below are LG&E's allocation of the invoice. AGA dues were charged fully to LG&E. The invoices received and calculations of dues billed during these years are attached.

Year	EEI	AGA
2006	\$ 216,900	\$ 116,370
2007	246,679	121,781
2008	307,231	128,126
2009	299,168	138,889
Total	\$ 1,069,978	\$ 505,166



INVOICE FOR MEMBERSHIP DUES

701 PENNSYLVANIA AVENUE, NW WASHINGTON, DC 20004-2696 PHONE (202) 508-5000

Date Invoice Number 12/14/2005 1-000038257

MR. VICTOR A. STAFFIERI CHAIRMAN, PRESIDENT AND CEO E. ON U.S. 220 W MAIN ST LOUISVILLE, KY 40202-0000

Payment Due on or before February 1, 2006 (Interest charges will accrue after due date)

Description	Total
2006 Membership Dues for:	
Regular Activities of Edison Electric Institute ¹	\$ 519,594
Industry Structure Assessment ²	77,939
Mutual Assistance Program ³	5,000
Total	\$ 602,533
Pursuant to OBRA, the portion of membership dues allocable during 2006 relating to influencing legislation not deductible for Federal Income Tax purposes is estimated to be 25%.	
² The portion of the voluntary Industry Structure Assessment allocable during 2006 relating to influencing legislation is estimated to be 70%.	
³ Voluntary assessment approved by EEI Executive Committee relating to improvements for the rapid response to disasters. No portion of this assessment is allocable to influencing legislation.	

PLEASE NOTE INFORMATION FOR WIRING.

The following is instruction for transferring funds electronically to Edison Electric Institute's account at the Wachovia Bank N.A. in Washington, DC:

Beneficiary's Bank:

Wachovia Bank, N.A.

Bank's Address:

Washington, DC

Bank's ABA Number:

054001220

Beneficiary:

Edison Electric Institute

Beneficiary's Acct No:

2000013842897

Beneficiary's Address:

701 Pennsylvania Avenue, NW

Washington, DC 20004-2696 USA

Beneficiary Reference: 2006 Membership Dues

Please refer any questions to Ed Milad at: phone-(202) 508-5430; fax-(202) 508-5030; or e-mail-emilad@eei.org.

EDISON ELECTRIC INSTITUTE

2006 MEMBER DUES FORMULA WORKSHEET

	w/2004 State		
E.ON U.S.			
I. Transmission & Distribution			
Component	STATISTICS	RATE	AMOUNT
Total Average no. of Customers			
903,834	500,000	0.189500	\$94,750
555, 555	403,834	0.088190	35,614
	0	0.055990	0
Customers	903,834		\$130,364
Total Revenue (000's)			**
\$1,465,494	\$1,000,000	0.154800	\$154,800
	465,494 0	0.093240 0.069780	43,403 0
	U	0.069760	U
Revenue	\$1,465,494	_	\$198,203
Total T&D Component		_	\$328,567
II. Generation Component (Kilowa	tts)		
Generation			
Owned Capacity			
7,610,000	3,000,000	0.028655	\$85,965
	4,610,000	0.022790	105,062
	0	0.009860	0
Total Gen Component	7,610,000		\$191,027
TOTAL 2006 DUES CALCULATED E	RY EORMULA		\$519,594
TOTAL 2000 DOES CALCOLATED L	31 I ONWOLA	==	ф313,354 ————————————————————————————————————
2005 DUES	\$529,498	Percent Change	-1.9%
True un @	\$519,594	-1.9%	
True-up @	φυ13,334	-1.576	
		Dues	\$519,594
		SFA	77,939
		Restore Power	5,000
		Total	\$602,533
		Invoice Number	1-000038257

^{*} This calculation was prepared by the Edison Electric Institute.

Attachment to Response to LGE AG-1 Question No. 131 Page 3 of 20 Charnas

RECEIVED

JAN 1 1 2007



ACCOUNTS PAYABLE

INVOICE FOR MEMBERSHIP DUES

701 Pennsylvania Avenue, NW WASHINGTON, DC 20004-2696 PHONE (202) 508-5000

Date Invoice Number 11/17/2006 1-000050669

MR. VICTOR A. STAFFIERI CHAIRMAN, PRESIDENT AND CEO E.ON U.S. 220 W MAIN ST LOUISVILLE, KY 40202-0000

Payment Due upon Receipt 2/1/2007 (Interest charges will accrue after due date)

Description	Total
2007 Membership Dues for:	
Regular Activities of Edison Electric Institute ¹	\$ 570,465
Industry Structure Assessment ²	57,047
Mutual Assistance Program ³	5,000
Total	\$ 632,512
Pursuant to OBRA, the portion of membership dues allocable during 2007 relating to influencing legislation not deductible for Federal Income Tax purposes is estimated to be 20%.	
² The portion of the voluntary Industry Structure Assessment allocable during 2007 relating to influencing legislation is estimated to be 40%.	
³ Voluntary assessment approved by EEI Executive Committee relating to improvements for the rapid response to disasters. No portion of this assessment is allocable to influencing legislation.	

PLEASE NOTE INFORMATION FOR WIRING.

The following is instruction for transferring funds electronically to Edison Electric Institute's account at the Wachovin Bank N.A. in Washington, DC:

Beneficiary's Bank:

Wachovia Bank, N.A.

Bank's Address:

Washington, DC

Bank's ABA Number:

054001220

Beneficiary:

Edison Electric Institute

Beneficiary's Acct No:

2000013842897

Beneficiary's Address:

701 Pennsylvania Avenue, NW

Washington, DC 20004-2696 USA

Beneficiary Reference: 2007 Membership Dues

Please refer any questions to Ed Milad at: phone-(202) 508-5430; fax-(202) 508-5030; or e-mail-emilad@eei.org.

EDISON ELECTRIC INSTITUTE

2007 MEMBER DUES FORMULA WORKSHEET

	WZ005 Stats		
E.ON U.S.			
I. Transmission & Distribution Component	STATISTICS	RATE	AMOUNT
Total Average per of Cuptamore			
Total Average no. of Customers 914,354	500,000	0.199000	\$99,500
0.1,00.	414,354	0.087000	36,049
	0	0.055990	0
Customers	914,354	-	\$135,549
Total Revenue (000's)			
\$2,193,981	\$1,000,000	0.160000	\$160,000
,,.	1,193,981	0.088780	106,002
•	0	0.069800	0
Revenue	\$2,193,981	-	\$266,002
Total T&D Component		-	\$401,550
Total Tall Tomponom		-	
II. Generation Component (Kilowa	atts)		
Generation			
Owned Capacity			
7,610,000	3,000,000	0.037980	\$113,940
	4,610,000	0.022960	105,846
	0	0.009980	0
Total Gen Component	7,610,000	-	\$219,786
TOTAL 2007 DUES CALCULATED	RY FORMULA	-	\$621,336
TOTAL 2007 DOLG GALGOLATED	ST TORMOLA	=	Ψ021,030
2006 DUES	\$519,594	Percent Change	19.6%
True-up @	\$570,465	9.8%	
ap &	73.03.00		
		Dues	\$570,465
		SFA	57,047
		Restore Power	5,000
		Total	\$632,512
		Invoice Number	1-000050669

^{*} This calculation was prepared by the Edison Electric Institute.



INVOICE FOR MEMBERSHIP DUES

701 PENNSYLVANIA AVENUE, NW WASHINGTON, DC 20004-2696 PHONE (202) 508-5000

MR. VICTOR A. STAFFIERI
CHAIRMAN, PRESIDENT & CEO
E.ON U.S. LLC
220 W MAIN ST
LOUISVILLE, KY 40202-0000

	Date	Invoice Number
DP-PP-	12/12/07	1-000065447
RECEIVED		

JAN 2 1 2008 Payment Due on or before 02/01/08
iCCOUNTS PAYABI (Interest charges will accrue after due date)

Description	Total
2008 Membership Dues for:	
Regular Activities of Edison Electric Institute	\$641,536
Industry Issues ² Mutual Assistance Program ³	64,154 5,000
2008 Contribution to The Thomas Alva Edison Foundation (Edison Foundation), including the Institute for Electric Efficiency ⁴	15,000
Total	7/0,690 \$ 725,690
1- The portion of membership dues allocable during 2008 relating to influencing legislation not deductible for federal income tax purposes is estimated to be 20%. 2- The portion of the voluntary industry issues allocable during 2008 relating to influencing legislation is estimated to be 40%.	
3- Voluntary assessment approved by EEI Executive Committee relating to improvements for the rapid response to disasters. No portion of this assessment is allocable to influencing legislation. 4- The Edison Foundation is an IRC 501(c)(3) educational and charitable organization. The Institute for Electric Efficiency (IEE) is a program of the Edison Foundation.	

PLEASE NOTE INFORMATION FOR WIRING.

The following is instruction for transferring funds electronically to Edison Electric Institute's account at the Wachovia Bank N.A. in Washington, DC:

Beneficiary's Bank: Wachovia Bank, N.A.

Bank's Address: Washington, DC

Bank's ABA Númber: 0 5 4 0 0 1 2 2 0

Beneficiary: Edison Electric Institute
Beneficiary's Acct No: 2000013842897

Beneficiary's Address: 701 Pennsylvania Avenue, NW

Washington, DC 20004-2696 USA

Beneficiary Reference: 2008 Membership Dues

Please refer any questions to Ed Milad at: phone-(202) 508-5430; fax-(202) 508-5037; or e-mail-emilad@eei.org.

EDISON ELECTRIC INSTITUTE

2008 MEMBER DUES FORMULA WORKSHEET

2008 MEN	ABER DUES FORMU W/2006 Stats		
E.ON U.S.			
I. Customer and Revenue Component	STATISTICS	RATE	AMOUNT
Total Average no. of Customers			
925,286	500,000	0.21250	\$106,250
	425,286	0.07295	31,025
	0	0.07285	0
Customers	925,286		\$137,275
Total Revenue (000's)			
\$2,152,680	\$2,000,000	0.12726	\$254,520
	152,680	0.07050	10,764
	0	0.05140	0
Revenue	\$2,152,680		\$265,284
Total T&D Component			\$402,559
II. Generation Component (Kilowat	ts)		
Generation			
Owned Capacity			
8,621,000	3,000,000	0.03263	\$97,890
	5,621,000 0	0.02510 0.01240	141,087 0
	U	0.01240	Ü
Total Gen Component	8,621,000		\$238,977
TOTAL 2008 DUES CALCULATED B	Y FORMULA		\$641,536
2007 DUES	\$570,465	Percent Change	12.5%
True-up @	\$641,536	12.5%	
		Dues	\$641,536
		SFA	64,154
		Restore Power	5,000
		Foundation	15,000
		Total	\$725,690
		Invoice Number	1-000065447

^{*} This calculation was prepared by the Edison Électric Institute.

Charnas



701 PENNSYLVANIA AVENUE, NW WASHINGTON, DC 20004-2696 PHONE (202) 508-5000

INVOICE FOR MEMBERSHIP DUES Remittance Copy

MR. VICTOR A. STAFFIERI CHAIRMAN, PRESIDENT & CEO E.ON U.S. LLC 220 W MAIN ST LOUISVILLE, KY 40202-0000

Date	Invoice Number
11/14/2008	DUES200924

Payment Due on or before 2/1/2009 (Interest charges will accrue after due date)

Description	Total
2009 EEI Membership Dues for:	2000
Regular Activities of Edison Electric Institute ¹ Industry Issues ² Mutual Assistance Program ³	\$624,928 62,493 5,000
2009 Contribution to The Thomas Alva Edison Foundation (Edison Foundation), including the Institute for Electric Efficiency The Edison Foundation is an IRC 501(c)(3) educational and charitable organization. The Institute for Electric Efficiency (IEE) is a program of the Edison Foundation. Contributions are tax deductible in the same manner as contributions to any 501(c)(3) organization.	15,000
Total 1- The portion of membership dues allocable during 2009 relating to influencing legislation not deductible for federal income tax purposes is estimated to be 16%. 2- The portion of the voluntary industry issues allocable during 2009 relating to influencing legislation is estimated to be 35%. 3- Voluntary assessment approved by REI Executive Committee relating to improvements for the rapid response to disasters. No portion of this assessment is allocable to influencing legislation.	\$707,421

PLEASE NOTE INFORMATION FOR WIRING.

The following is instruction for transferring funds electronically to Edison Electric Institute's account at the Wachovia Bank N.A. in Washington, DC:

Beneficiary's Bank:

Wachovia Bank, N.A.

Bank's Address:

Washington, DC

Bank's ABA Number:

054001220

Beneficiary:

Edison Electric Institute

Beneficiary's Acct No:

2000013842897

ACCOUNTS PAYAR

Beneficiary's Address:

701 Pennsylvania Avenue, NW

Washington, DC 20004-2696 USA

Beneficiary Reference: 2009 Membership Dues

Please refer any questions to Ed Milad at: phone-(202) 508-5430; fax-(202) 508-5037; or e-mail-emilad@eei.org.

Attachment to Response to LGE AG-1 Question No. 131 Page 8 of 20 Charnas

EDISON ELECTRIC INSTITUTE

2009 MEMBER DUES FORMULA WORKSHEET *

2009 MEN	W/2007 Stats		
E.ON U.S.			
I. Customer and Revenue Component	STATISTICS	RATE	AMOUNT
Total Average no. of Customers 934,287	500,000 434,287 0	0.21250 0.07295 0.07285	\$106,250 31,681 0
Customers	934,287		\$137,931
Total Revenue (000's) \$2,205,004	\$2,000,000 205,004 0	0.11740 0.06630 0.04560	\$234,800 13,592 0
Revenue	\$2,205,004		\$248,392
Total T&D Component			\$386,323
II. Generation Component (Kilowat	ts)		
Generation Owned Capacity 8,767,000	3,000,000 5,767,000 0	0.03263 0.02440 0.01240	\$97,890 140,715 0
Total Gen Component	8,767,000		\$238,605
TOTAL 2008 DUES CALCULATED B	Y FORMULA		\$624,928
2008 DUES	\$641,536	Percent Change	-2.6%
True-up @	\$624,928	-2.6%	
		Dues SFA Restore Power Foundation Total Invoice Number	\$624,928 62,493 5,000 15,000 \$707,421 DUES200924

^{*} This calculation was prepared by the Edison Electric Institute.

Attachment to Response to LGE AG-1 Question No. 131 Page 9 of 20 Charnas

American Gas Association

Pou Office Box 79226 Bahimure, Maryland 21279-0225 Telephone (202)\$24-7256 Fax (202)\$24-9156

Louisville Gas and Electric Company

	2006 DUES
	Year ending December 31, 2006
	Full Member Company X Limited Member Company
	A.G.A. Dues Rules are attached. Dues are based upon the following operating income information (\$000): 2002 15,062 2003 16,367 2004 14,201 Average 15,210
	YOUR 2005 DUES WERE \$112,002
	YOUR 2006 DUES ARE \$116,370
	2006 Payment Schedule
	Full amount enclosed Semi-annually (Jan.1, July 1)
	Quarterly (Jan.1, Apr.1, July 1, Oct.1) Other (Please state)
	Please return this completed form to the A.G.A. Treasurer at the above address. Payments may also be directed to the address noted above.
	Invoice to:
	Title
	Dete:
	Phone: ()
	IMPORTANT IRS REQUIRED NOTICE Federal regulations require us to advise you that contributions or gifts to the American Gas Association are not deducable as charicable communions for federal income tex purposes. Dues payments see mostly deducable by members as an ordinary and necessary business expense. The American Gas Association expens that a portion of your does may be used to influence legislation. The Association will pay directly the federal tax that is due on lobbying activities.
\$* e.y	024475 008816.
<i>5</i> 1 ₁	ASSOC DEESE
	021520/008850 RECEIVED
29,	092, 021520/008850 RECEIVED 117501 DUES 1AN312006 ACCOUNTS PAYABLE
,	D WES "COUNTS

AMERICAN GAS ASSOCIATION 2006 DUES RULES*

FULL MEMBERS

 AGA Dues for U.S. Gas Utility members are based on the average of 2002, 2003, and 2004 gas operating Income * and the following Income blocks and rates;

First	\$ 10,000,000	.9301 %
Next	\$ 7,500,000	.5962 %
Next	\$ 20,000,000	.3981 %
Next	\$ 40,000,000	.2651 %
Next	\$ 80,000,000	.1767 %
Over	\$ 157,500,000	.1178 %

In applying the above formula, the maximum annual increase/decrease for any company equals the GDP Deflator plus 2%. For 2006, the maximum increase/decrease is 3.9%.

- For distribution comparties with less than 75,000 meters, the maximum distribution company dues are equal to \$0.90/meter.** When dues are capped at \$0.90/meter, the maximum annual increase/decrease provision does not apply.
- For companies whose dues are recalibrated as a result of a merger or acquisition, the dues impact will be phased-in over a 4-year period or until the phased-in amount equals the formula dues, whichever comes first.
- 4. No company, whose full company or subsidiary meets the eligibility standards of full membership, will be allowed to join as a Limited Member. All regulated U.S. gas distribution subsidiaries of a parent organization must be included in the dues calculations.
- 5. Minimum Ges Company 2006 dues are \$1,000.

*Gas operating income is defined as Line 11, Schedule II of the Uniform Statistical Report.

**Meters are defined as Line 17 (total), Schedula XX of the Uniform Statistical Report.

Please contact Kevin Hardardt, Chilef Financial and Administrative Officer at (202) 824-7250 regarding any questions about the invoice or rules,

JAN 3 1 2006
ACCOUNTS PAYABLE

Attachment to Response to LGE AG-1 Question No. 131 Page 11 of 20 Charnas

\$124,072

AMERICAN GAS ASSOCIATION

2006 MEMBER DUES FORMULA WORKSHEET

Louisville Gas and Electric Company I. Gas Operating Income **Analysis STATISTICS** RATE **AMOUNT** Gas Operating Income \$15,062,000 2002 \$10,000,000 0.9301% \$93,010 2003 16,367,000 5,210,000 0.5962% 31,062 2004 14,201,000 0.3981% 0

\$15,210,000

II. Maxiumum Dues Increase Analysis

3-Year Average

For 2006, the maxiumum dues increase is 3.90%.

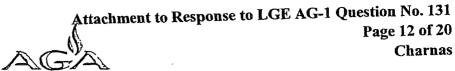
\$15,210,000

III. Actual 2006 Dues

Actual 2006 dues are the lower of amounts calculated in parts I. and II. above.

2006 Dues: \$116,370

^{*}This calculation was prepared by Louisville Gas and Electric Company based on information provided by the American Gas Association.



American Gas Association

Post Office Box 79226 Baltimore, Maryland 21279-0226 Telephone (202)824-7256 Fax (202)824-9156

Louisville Gas and Electric Company

2007 DUES

Year endir	g December 3	1,2007							
Full Memb	er Company	X	Limite	ed Member	Company	N e wa			
A.G.A. Du 2003	es Rules are att 16,367		are based upon		g operating inc		ation (\$000 ge <u>1</u>	•	
Proposition of the Control	7	YOUR 200)6 DUES W	ERE	•••••		\$ _11	6,370	
	Z	YOUR 200	7 DUES A	RE	•••••	*************	\$ _12	1,781	
2007 Pa	yment Sche	edule							
	Full amou	ınt enclosed			Se	mi-annually	(Jan.1, Jul	y 1)	
	Quarterly	(Jan.1, Apr.	1, July 1, Oct.1)		Ot	ther (Please s	state)		
Please retu above.	n this complete	ed form to the	A.G.A. Treasu	rer at the ab	ove address. I	Payments may	y also be d	irected to the	address note
Invoice to:				Ар	proved:		*************	*************	• • • •
	***************************************	*********		Titi	e	•••••••••••••••••••••••••••••••••••••••	***************************************	******************	
				Dat	e:	••••••••••	***************************************	•••••••••	••••
		•••••		••					
'hone:	()	. *		Fax	: ()	**** ** *******************************	************		

IMPORTANT IRS REQUIRED NOTICE

ederal regulations require us to advise you that contributions or gifts to the American Gas Association are not deductible as charitable contributions for federal acome tax purposes. Dues payments are usually deductible by members as an ordinary and necessary business expense. The American Gas Association expects the portion of your dues may be used to influence legislation. The Association will pay directly the federal tax that is due on lobbying activities.

ues include a one-year subscription to American Gas, the normal subscription rate for which is \$59.00 per year for U.S. and Canadian subscribers and \$110.00 pter for international subscribers.

Attachment to Response to LGE AG-1 Question No. 131 Page 13 of 20 Charnas

AMERICAN GAS ASSOCIATION 2007 DUES RULES*

FULL MEMBERS

1. AGA Dues for U.S. Gas Utility members are based on the average of 2003, 2004, and 2005 gas operating income * and the following income blocks and rates:

First	\$ 10,000,000	.9301 %
Next	\$ 7,500,000	.5962 %
Next	\$ 20,000,000	.3981 %
Next	\$ 40,000,000	.2651 %
Next	\$ 80,000,000	.1767 %
Over	\$ 157,500,000	.1178 %

In applying the above formula, the maximum annual increase/decrease for any company equals the GDP Deflator plus 2%. For 2007, the maximum increase/decrease is 4.65%.

- 2. For distribution companies with less than 75,000 meters, the maximum distribution company dues are equal to \$0.90/meter.** When dues are capped at \$0.90/meter. the maximum annual increase/decrease provision does not apply.
- 3. For companies whose dues are recalibrated as a result of a merger or acquisition. the dues impact will be phased-in over a 4-year period or until the phased-in amount equals the formula dues, whichever comes first.
- 4. No company, whose full company or subsidiary meets the eligibility standards of full membership, will be allowed to join as a Limited Member. All regulated U.S. gas distribution subsidiaries of a parent organization must be included in the dues calculations.
- 5. Minimum Gas Company 2007 dues are \$1,000.

*Gas operating income is defined as Line 11, Schedule II of the Uniform Statistical Report.

**Meters are defined as Line 17 (total), Schedule XX of the Uniform Statistical Report.

Please contact Kevin Hardardt, Chief Financial and Administrative Officer at (202) 824-7250 regarding any questions about the invoice or rules.

Attachment to Response to LGE AG-1 Question No. 131 Page 14 of 20 Charnas

AMERICAN GAS ASSOCIATION

2007 MEMBER DUES FORMULA WORKSHEET

Louisville Gas and Electric Company I. Gas Operating Income **STATISTICS RATE AMOUNT Analysis** Gas Operating Income 2003 \$16,367,000 \$10,000,000 0.9301% \$93,010 2004 6,360,667 37,922 14,201,000 0.5962% 2005 18,514,000 0 0.3981% 0 \$16,360,667 \$16,360,667 \$130,932 3-Year Average II. Maxiumum Dues Increase **Analysis** For 2007, the maxiumum dues increase is 4.65%. 2006 Annual Dues \$116,370 Maxiumum Increase during 2007 4.65% \$121,781 Maximum 2007 Dues III. Actual 2007 **Dues** Actual 2007 dues are the lower of amounts calculated in parts I. and II. above. 2007 Dues: \$121,781

^{*} This calculation was prepared by Louisville Gas and Electric Company based on information provided by the American Gas Association.



2008 DIJES

American Gas Association

Post Office Box 79226 Baltimore, Maryland 21279-0226 Telephone (202)824-7256 Fax (202)824-9156

Louisville Gas and Electric Company

RECEIVED

JAN 24 2008

CCOUNTS PA

2000								
Year endin	g December 31	1,2008						
Full Memb	er Company .	X	Limit	ed Member	Company	Offinger-over-		
A.G.A. Du	es Rules are att	ached. Dues	are based upon	the following	ng operating i	ncome informati	on (\$000):	
2004	14,201	2005 _	18,514	2006	17,371	Average	16,695	
	3	YOUR 200	07 DUES V	ÆRE	••••••		121,781	
		YOUR 200	08 DUES A	RE	*************		128,126	
2008 Pa	yment Scho	edule						
	Full amor	unt enclosed				Semi-annually (J	(an.1, July 1)	
	Quarterly	(Jan.1, Apr.	.1, July 1, Oct.	1)		Other (Please sta	nte)	
Please returabove.	n this complete	ed form to the	e A.G.A. Treas	urer at the al	oove address.	Payments may	also be directed to th	e address noted
Invoice to:			******************	Aj	proved:			
	***************************************	***********	***************************************	T i	ile	***************************************	••••••	******
		•••••	••••••	Da	ite:		•••••••••••	******
		***************************************	••••••	****				
Phone:	()			Fa	x ()		************	

IMPORTANT IRS REQUIRED NOTICE

Federal regulations require us to advise you that contributions or gifts to the American Gas Association are not deductible as charitable contributions for federal income tax purposes. Dues payments are usually deductible by members as an ordinary and necessary business expense. The American Gas Association expects the a portion of your dues may be used to influence legislation. It is estimated that approximately four percent of your dues may be non-deductible as an ordinar and necessary business expense. The Association will inform you if the actual non-deductible amount materially exceeds this estimate.

Dues include a one-year subscription to American Gas, the normal subscription rate for which is \$59.00 per year for U.S. and Canadian subscribers and \$110.00 p year for international subscribers.

AMERICAN GAS ASSOCIATION 2008 DUES RULES*

FULL MEMBERS

1. AGA Dues for U.S. Gas Utility members are based on the average of 2004, 2005, and 2006 gas operating income* and the following income blocks and rates:

First	\$ 10,000,000	.9301 %
Next	\$ 7,500,000	.5962 %
Next	\$ 20,000,000	.3981 %
Next	\$ 40,000,000	.2651 %
Next	\$ 80,000,000	.1767 %
Over	\$ 157,500,000	.1178 %

In applying the above formula, the maximum annual increase/decrease for any company equals the GDP Deflator plus 2%. For 2008, the maximum increase/decrease is 5.21%.

- 2. For distribution companies with less than 75,000 meters, the maximum distribution company dues are equal to \$0.90/meter** When dues are capped at \$0.90/meter, the maximum annual increase/decrease provision does not apply.
- 3. For companies whose dues are recalibrated as a result of a merger or acquisition, the dues impact will be phased-in over a 4-year period or until the phased-in amount equals the formula dues, whichever comes first.
- 4. No company, whose full company or subsidiary meets the eligibility standards of full membership, will be allowed to join as a Limited Member. All regulated U.S. gas distribution subsidiaries of a parent organization must be included in the dues calculations.
- 5. Minimum Gas Company 2008 dues are \$1,000.

Please contact Kevin Hardardt, Chief Financial and Administrative Officer at (202) 824-7250 regarding any questions about the invoice or rules.

^{*}Gas operating income is defined as Line 11, Schedule II of the Uniform Statistical Report.

^{**}Meters are defined as Line 17 (total), Schedule XX of the Uniform Statistical Report.

Attachment to Response to LGE AG-1 Question No. 131 Page 17 of 20 Charnas

AMERICAN GAS ASSOCIATION

2008 MEMBER DUES FORMULA WORKSHEET

Louisville Gas and Electric Company I. Gas Operating Income **Analysis STATISTICS** RATE **AMOUNT** Gas Operating Income 2004 \$14,201,000 \$10,000,000 0.9301% \$93,010 2005 18,514,000 6,695,333 0.5962% 39,918 2006 17,371,000 0 0.3981% 0 \$16,695,333 3-Year Average \$16,695,333 \$132,928 II. Maxiumum Dues Increase **Analysis** For 2008, the maximum dues increase is 5.21%. 2007 Annual Dues \$121,781 Maxiumum Increase during 2008 5.21% \$128,126 Maximum 2008 Dues III. Actual 2008 Dues Actual 2008 dues are the lower of amounts calculated in parts I. and II. above. 2008 Dues: \$128,126

^{*} This calculation was prepared by Louisville Gas and Electric Company based on information provided by the American Gas Association.



Post Office Box 79226 Baltimore, Maryland 21279-0226 Telephone (202)824-7256 Fax (202)824-9156

Louisville Gas and Electric Company

2009 DUES

2007 2	CES							
Year endin	g December 31	, 2009						
Full Memb	er Company	<u>X</u>	Limit	ted Member C	ompany	mq.		
A.G.A. Du	es Rules are att	ached. Dues	are based upon	the following	operating inco	ome information	n (\$000):	
2005	18,514	2006	17,371	2007	17,416	Average _	17,767	
	Y	OUR 20	08 DUES V	ÆRE	**************	\$	128,126	
	Y	OUR 20	09 DUES A	RE	************************	S	138,889	
2009 Pay	yment Sche	dule						
	Full amou	nnt enclosed		A	Ser	ni-annually (Ja	n.1, July 1)	
	Quarterly	(Jan. I, Apr.	l, July 1, Oct.!		Oth	ner (Please state	:)	
Please retu above.	n this complete	d form to the	e A.G.A. Treast	irer at the abo	vo address. Pa	ayments may als	so be directed to the	he address noted
Invoice to:	***************	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	*************	Аррі	oved:	*******************		*******
	****************		******************	Title	************	95	111	
			****************	Date	.	MA	1.0	
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Phone:	()	- *************************************	}}\$\$\$\$	Fax	()	- CCOU	VTSPAYAB	}

IMPORTANT IRS REQUIRED NOTICE

Federal regulations require us to advise you that contributions or gifts to the American Gas Association are not deductible as charitable contributions for federal income tax purposes. Dues payments are usually deductible by members as an ordinary and necessary business expense. The American Gas Association expects that a portion of your dues may be used to influence legislation. It is estimated that approximately four percent of your dues may be non-deductible as an ordinary and necessary business expense. The Association will inform you if the actual non-deductible amount materially exceeds this estimate.

Dues include a one-year subscription to American Gas, the normal subscription rate for which is \$59.00 per year for U.S. and Canadian subscribers and \$110.00 per year for international subscribers.

AMERICAN GAS ASSOCIATION 2009 DUES RULES*

FULL MEMBERS

1. AGA Dues for U.S. Gas Utility members are based on the average of 2005, 2006, and 2007 gas operating income* and the following income blocks and rates:

First	\$ 10,000,000	.9580%
Next	\$ 7,500,000	.6141%
Next	\$ 20,000,000	.4100%
Next	\$ 40,000,000	.2731%
Next	\$ 80,000,000	.1820%
Over	\$ 157,500,000	.1213%

In applying the above formula, the maximum annual increase for any company equals 8.40%. The maximum decrease equals 5.40%.

- For distribution companies with less than 75,000 meters, the maximum distribution company dues are equal to \$0.90/meter** When dues are capped at \$0.90/meter, the maximum annual increase/decrease provision does not apply.
- 3. For companies whose dues are recalibrated as a result of a merger or acquisition, the dues impact will be phased-in over a 4-year period or until the phased-in amount equals the formula dues, whichever comes first.
- 4. No company, whose full company or subsidiary meets the eligibility standards of full membership, will be allowed to join as a Limited Member. All regulated U.S. gas distribution subsidiaries of a parent organization must be included in the dues calculations.
- 5. Minimum Gas Company 2009 dues are \$1,250.

Please contact Kevin Hardardt, Chief Financial and Administrative Officer at (202) 824-7250 regarding any questions about the Invoice or rules.

^{*}Gas operating income is defined as Line 11, Schedule II of the Uniform Statistical Report.

^{**}Meters are defined as Line 17 (total), Schedule XX of the Uniform Statistical Report.

Attachment to Response to LGE AG-1 Question No. 131 Page 20 of 20 Charnas

AMERICAN GAS ASSOCIATION

2009 MEMBER DUES FORMULA WORKSHEET *

Louisville Gas and Electric Company I. Gas Operating Income **STATISTICS Analysis** RATE **AMOUNT** Gas Operating Income 2005 \$18,514,000 \$10,000,000 0.9580% \$95,800 2006 17,371,000 7,500,000 0.6141% 46,058 2007 17,416,000 267,000 0.4100% 1,095 \$17,767,000 \$17,767,000 \$142,952 3-Year Average II. Maxiumum Dues Increase **Analysis** For 2009, the maxiumum dues increase is 8.40%. 2008 Annual Dues \$128,126 Maxiumum Increase during 2009 8.40% \$138,889 Maximum 2009 Dues III. Actual 2009 Dues Actual 2009 dues are the lower of amounts calculated in parts I. and II. above. 2009 Dues: \$138,889

^{*} This calculation was prepared by Louisville Gas and Electric Company based on information provided by the American Gas Association.

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CASE NO. 2009-00549

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

Question No. 132

- Q-132. Please provide any documents in LG&E's possession that show how EEI/AGA spends the dues it collects, including the percentage that goes to legislative advocacy, legislative policy research, regulatory advocacy, regulatory policy research, advertising, marketing, utility operations and engineering, finance legal, planning and customer service, and public relations.
- A-132. Please see the response to Question No. 131.

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CASE NO. 2009-00549

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

Question No. 133

Responding Witness: Shannon L. Charnas

- Q-133. Has the Company included in test period operating expense any amount for EEI/AGA Media Communications? If so, state the amount, indicate in which account this has been recorded, and provide a citation to any and all Commission Orders or other authority upon which the Company is relying for the inclusion of such expense in the test period.
- A-133. LG&E has not incurred any expense for Media Communications from EEI or AGA during the test period.

CASE NO. 2009-00549

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

Question No. 134

Responding Witness: Shannon L. Charnas

- Q-134. Is the Company relying upon any NARUC reports or other studies for the exclusion from or inclusion in rates of a portion of its EEI/AGA dues? If so, please provide a copy of such report and indicate how the report's recommendations have been included in its filing.
- A-134. LG&E does not rely upon any NARUC reports or other studies for the exclusion from or inclusion in rates of a portion of its EEI and AGA dues. LG&E relies on information provided on the invoices received from EEI and the AGA in order to determine the lobbying portion of dues that should be excluded from rates. See the attachment to response to Question No. 131 for copies of the EEI and AGA dues invoices.

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CASE NO. 2009-00549

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

Question No. 135

- Q-135. List all travel and entertainment expenses incurred in the test period by Company employees in relation to EEI/AGA and other industry association activities. Show accounts, amounts, descriptions, person, job title and reason for the expense. Provide a copy of employee time and expense reports and invoices documenting such expenses.
- A-135. The Company does not track the requested information specifically related to EEI/AGA and other industry association activities. Company employees participate in various industry associations and organizations to gain knowledge and experience throughout the industry to allow for the Company to provide service to its customers in the most economical, cost effective and reliable manner. The gaining of industry knowledge through these associations benefits customers through the use of best practices in providing services.

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CASE NO. 2009-00549

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

Question No. 136

- Q-136. Do any of the Company's personnel actively participate on Committees and/or any other work for any industry organization to which the Company belongs?
 - a. If so, state specifically which employees participate, how they are compensated for their time (amount and source of compensation), and the purpose and accomplishments of any such association related work.
 - b. List any and all reimbursements received from industry associations, for work performed for such organizations by Company employees.
- A-136. Company employees participate in various industry associations and organizations to gain knowledge and experience throughout the industry to allow for the Company to provide service to its customers in the most economical, cost effective and reliable manner. The gaining of industry knowledge through these associations benefits customers through the use of best practices in providing services.
 - a. The Company does not track employee participation in industry organizations. Employees are not compensated by industry organizations for participation on committees.
 - b. See the response to (a.) above.

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CASE NO. 2009-00549

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

Question No. 137

- Q-137. Please provide copies of all expense reports (or similar documents) which exceed \$1,000 submitted by Company officers during 2007, 2008 and 2009 for reimbursement of business or personal expenses.
- A-137. Please see the attached which summarizes LG&E monthly expense charges which exceeded \$1,000 during 2007, 2008, and 2009 by officer and charge type. The information requested is not readily available in the form in which it is requested. LG&E's expense system provides the level of detail in the attached, but is unable to systematically provide all of the specific expense detail in the granular format which it was entered. This granular level of data is available for individual line items in the attached upon request.

Attachment to Response to LGE AG-1 Question No. 137 Page 1 of 6

Bellar

Response to Attorney General's Initial Requests for Information Dated March 1, 2010 Question No. 137

	T	[
Employee	Invoice Date	Amount SUM	Account
ARBOUGH, DAN	28-Mar-2007	6,138.67	921002
ARBOUGH, DAN	28-Mar-2007	121.04	921002
ARBOUGH, DAN	28-Mar-2007	56.24	921002
ARBOUGH, DAN	28-Mar-2007	56.20	921002
ARBOUGH, DAN	28-Mar-2007	6.93	921002
ARBOUGH, DAN	27-Aug-2007	4,564.72	921002
ARBOUGH, DAN	27-Aug-2007	119.21	921002
ARBOUGH, DAN	27-Aug-2007	21.37	921002
ARBOUGH, DAN	26-Oct-2007	3,678.18	921002
ARBOUGH, DAN	26-Oct-2007	45.80	921002
ARBOUGH, DAN	28-Mar-2008	1,270.81	921002
ARBOUGH, DAN	28-Mar-2008	106.32	921002
ARBOUGH, DAN	28-Mar-2008	46.20	921002
ARBOUGH, DAN	26-Jun-2008	1,064.58	921002
ARBOUGH, DAN	26-Aug-2008	1,243.55	921002
ARBOUGH, DAN	26-Aug-2008	126.21	921002
ARBOUGH, DAN	26-Aug-2008	12.55	921002
BELLAR, LONNIE	27-Apr-2007	1,763.09	566900
BELLAR, LONNIE	27-Apr-2007	105.06	566900
BELLAR, LONNIE	27-Apr-2007	102,67	566900
BLAKE, KENT	26-Feb-2007	673.10	921903
BLAKE, KENT	26-Feb-2007	606.30	921903
BLAKE, KENT	26-Feb-2007	39.75	921903
BLAKE, KENT	28-May-2007		
BLAKE, KENT	28-May-2007	740.41 227.05	921903 921903
BLAKE, KENT	28-May-2007	40.23	921903
BLAKE, KENT			
BLAKE, KENT	27-Nov-2007 26-May-2008	2,365.59 3,246.77	921903 921903
BLAKE, KENT	26-May-2008	5.83	921903
BOWLING, RALPH	27-May-2009	1,182.47	500900
DOUGLAS, LAURA	26-Jun-2007		
DOUGLAS, LAURA	·	472.15	921003
DOUGLAS, LAURA	26-Jun-2007	407.77	921003
DOUGLAS, LAURA	26-Jun-2007	117.52	921003
	26-Jun-2007	101.50	921003
DOUGLAS, LAURA DOUGLAS, LAURA	27-Aug-2007	1,728,43	921003
DOUGLAS, LAURA	27-Aug-2007	1,492.74	921003
	27-Aug-2007	24.48	921003
HERMANN, CHRIS	27-Jan-2007	2,865.19	588100
HERMANN, CHRIS	27-Jan-2007	126.41	580100
HERMANN, CHRIS	27-Jan-2007	79.46	880100
HERMANN, CHRIS	27-Jan-2007	52.50	580100
HERMANN, CHRIS	27-Jan-2007	33.00	880100
HERMANN, CHRIS	26-Feb-2007	6,093,24	588100
HERMANN, CHRIS	26-Feb-2007	152.38	588100
HERMANN, CHRIS	26-Feb-2007	37.46	580100
HERMANN, CHRIS	26-Feb-2007	31,43	921002
HERMANN, CHRIS	26-Feb-2007	23.55	880100
HERMANN, CHRIS	26-Feb-2007	15.75	580100
HERMANN, CHRIS	26-Feb-2007	9.89	880100
HERMANN, CHRIS	26-Feb-2007	5.55	580100
HERMANN, CHRIS	26-Feb-2007	3.49	880100
HERMANN, CHRIS	28-Mar-2007	992.31	580100

Attachment to Response to LGE AG-1 Question No. 137 Page 2 of 6 Bellar

Employee	Invoice Date	Amount SUM	Account
HERMANN, CHRIS	28-Mar-2007	683.07	880100
HERMANN, CHRIS	28-Mar-2007	237.77	580100
HERMANN, CHRIS	28-Mar-2007	149.45	880100
HERMANN, CHRIS	28-Mar-2007	10.48	921002
HERMANN, CHRIS	27-Apr-2007	79.70	588100
HERMANN, CHRIS	27-Apr-2007	18,64	580100
HERMANN, CHRIS	27-Apr-2007	15,83	580100
HERMANN, CHRIS	27-Apr-2007	13.23	580100
HERMANN, CHRIS	27-Apr-2007	11.71	880100
HERMANN, CHRIS	27-Apr-2007	9.96	880100
HERMANN, CHRIS	27-Apr-2007	8.32	880100
HERMANN, CHRIS	27-Apr-2007	7.93	580100
HERMANN, CHRIS	27-Apr-2007	4.99	880100
HERMANN, CHRIS	27-Apr-2007	(1,703.44)	880100
HERMANN, CHRIS	27-Apr-2007	(2,710.03)	580100
HERMANN, CHRIS	28-May-2007	3,831.66	588100
HERMANN, CHRIS	28-May-2007	643.49	580100
HERMANN, CHRIS	28-May-2007	404.48	880100
HERMANN, CHRIS	28-May-2007	10.48	921002
HERMANN, CHRIS	28-May-2007	7.71	580100
HERMANN, CHRIS	28-May-2007	4.85	880100
HERMANN, CHRIS	26-Jun-2007	7,394.42	588100
HERMANN, CHRIS	26-Jun-2007	104.06	588100
HERMANN, CHRIS	26-Jun-2007	28.69	580100
HERMANN, CHRIS	26-Jun-2007	23.79	580100
HERMANN, CHRIS	26-Jun-2007	23.40	580100
HERMANN, CHRIS	26-Jun-2007	18.03	880100
HERMANN, CHRIS	26-Jun-2007	14.96	880100
HERMANN, CHRIS	26-Jun-2007	14.70	880100
HERMANN, CHRIS	26-Jun-2007	8.98	921002
HERMANN, CHRIS	26-Jun-2007	0.67	588100
HERMANN, CHRIS	26-Jun-2007	(9.63)	880100
HERMANN, CHRIS	26-Jun-2007	(15.31)	580100
HERMANN, CHRIS	27-Aug-2007	3,266,34	580100
HERMANN, CHRIS	27-Aug-2007	2,053.12	880100
HERMANN, CHRIS	27-Aug-2007	29.64	580100
HERMANN, CHRIS	27-Aug-2007	18.64	880100
HERMANN, CHRIS	26-Sep-2007	684.56	588100
HERMANN, CHRIS	26-Sep-2007	410.94	588100
HERMANN, CHRIS	26-Sep-2007	14.15	588100
HERMANN, CHRIS	26-Sep-2007	12.98	580100
HERMANN, CHRIS			
HERMANN, CHRIS	26-Sep-2007 26-Sep-2007	10.09 8.21	580100
HERMANN, CHRIS			880100
HERMANN, CHRIS	26-Sep-2007	8.16	880100
HERMANN, CHRIS	26-Sep-2007	3.91 3.30	580100
	26-Sep-2007		588100
HERMANN, CHRIS	26-Sep-2007	2.46	880100
	27-Dec-2007	590.24	580100
HERMANN, CHRIS HERMANN, CHRIS	27-Dec-2007	370.98 100.10	880100
	27-Dec-2007		580100
HERMANN, CHRIS	27-Dec-2007	53.03	580100
HERMANN, CHRIS	27-Dec-2007	33.33	880100
HERMANN, CHRIS	27-Dec-2007	9.97	580100
HERMANN, CHRIS	27-Dec-2007	6.27	880100
HERMANN, CHRIS	26-Jul-2008	509.59	580100
HERMANN, CHRIS	26-Jul-2008	320.32	880100
HERMANN, CHRIS	26-Jul-2008	87.04	580100

Attachment to Response to LGE AG-1 Question No. 137 Page 3 of 6 Bellar

Employee
HERMANN, CHRIS 26-Jul-2008 54.72 880100 HERMANN, CHRIS 26-Jul-2008 54.58 880100 HERMANN, CHRIS 26-Jul-2008 19.18 880100 HERMANN, CHRIS 26-Jul-2008 19.18 880100 HERMANN, CHRIS 26-Jul-2008 6.96 580100 HERMANN, CHRIS 26-Jul-2008 4.37 880100 HERMANN, CHRIS 26-Jul-2008 4.37 880100 HERMANN, CHRIS 26-Jul-2008 4.37 880100 HERMANN, CHRIS 26-Jul-2008 1.71 880100 HERMANN, CHRIS 26-Jul-2008 1.71 880100 HERMANN, CHRIS 28-Mar-2009 1,834.92 580100 HERMANN, CHRIS 28-Mar-2009 1,259.54 880100 HERMANN, CHRIS 28-Mar-2009 1,259.54 880100 HERMANN, CHRIS 28-Mar-2009 6.97 580100 HERMANN, CHRIS 28-Mar-2009 3.81 880100 HERMANN, CHRIS 28-Mar-2009 3.81 880100 HERMANN, CHRIS 28-Mar-2009 3.81 880100 KEELING, RUDOLPH 27-Jan-2007 1,939.30 921003 KEELING, RUDOLPH 27-Jan-2007 112.45 921003 KEELING, RUDOLPH 27-Jan-2007 33.09 921003 KEELING, RUDOLPH 26-Feb-2007 74.50 921003 KEELING, RUDOLPH 26-Feb-2007 74.50 921003 KEELING, RUDOLPH 26-Feb-2007 74.50 921003 KEELING, RUDOLPH 26-Feb-2007 39.37.46 921003 KEELING, RUDOLPH 27-Apr-2007 39.37.46 921003 KEELING, RUDOLPH 27-Apr-2007 39.37.46 921003 KEELING, RUDOLPH 28-May-2007 154.01 921003 KEELING, RUDO
HERMANN, CHRIS 26-Jul-2008 30.52 580100 HERMANN, CHRIS 26-Jul-2008 30.52 580100 HERMANN, CHRIS 26-Jul-2008 19.18 880100 HERMANN, CHRIS 26-Jul-2008 6.96 580100 HERMANN, CHRIS 26-Jul-2008 4.37 880100 HERMANN, CHRIS 26-Jul-2008 2.72 580100 HERMANN, CHRIS 26-Jul-2008 1.71 880100 HERMANN, CHRIS 26-Jul-2008 1.71 880100 HERMANN, CHRIS 28-Mar-2009 1,834.92 580100 HERMANN, CHRIS 28-Mar-2009 1,259.54 880100 HERMANN, CHRIS 28-Mar-2009 1,259.54 880100 HERMANN, CHRIS 28-Mar-2009 1,259.54 880100 HERMANN, CHRIS 28-Mar-2009 6.99 880100 HERMANN, CHRIS 28-Mar-2009 6.97 580100 HERMANN, CHRIS 28-Mar-2009 6.97 580100 HERMANN, CHRIS 28-Mar-2009 3.81 880100 KEELING, RUDOLPH 27-Jan-2007 1,939.30 921003 KEELING, RUDOLPH 27-Jan-2007 11,939.30 921003 KEELING, RUDOLPH 27-Jan-2007 112.45 921003 KEELING, RUDOLPH 26-Feb-2007 74.50 921003 KEELING, RUDOLPH 26-Feb-2007 42.51 921003 KEELING, RUDOLPH 26-Feb-2007 42.51 921003 KEELING, RUDOLPH 27-Apr-2007 130.75 921003 KEELING, RUDOLPH 27-Apr-2007 150.75 921003 KEELING, RUDOLPH 27-Apr-2007 150.75 921003 KEELING, RUDOLPH 28-May-2007 154.01 921003 KEELING, RUDOLPH 28-May-2007 154.01 921003 KEELING, RUDOLPH 28-May-2007 154.01 921003 KEELING, RUDOLPH 26-Sep-2007 3,750 921003 KEELING, RUDOLPH 26-May-2008 321.29 921003 KEELING, RUDOLPH 26-May-2008 321.29 921003 KEELING, RUDOLPH 26-May-2007 154.01 921003 KEELING, RUDOLPH 26-May-2007 3,750 921003 KEELING, RUDOLPH 26-May-2007 3,750 921001 MALLOY, JOHN 28-May-2007 3,750 921001 MALLOY, JOHN 28-May-2007 3,7
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20-Wai-2000 300.00 921001
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MALLOY, JOHN 28-Mar-2008 39.92 921001
MALLOY, JOHN 28-Mar-2008 37.51 921001
MALLOY, JOHN 26-Jun-2008 4,448.30 588100
MALLOY, JOHN 26-Jul-2008 1,164.35 588100
MALLOY, JOHN 26-Jul-2008 45.17 588100 MALLOY, JOHN 26-Aug-2008 2,566.32 588100
MALLOY, JOHN 26-Aug-2008 2,566.32 588100

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		A 4 C1 198	
Employee	Invoice Date	Amount SUM	Account
MALLOY, JOHN	26-Aug-2008	895.00	588100
MALLOY, JOHN	26-Aug-2008	409.81	588100
MALLOY, JOHN	26-Aug-2008	197.04	588100
MALLOY, JOHN	26-Aug-2008	138.57	588100
MALLOY, JOHN	27-Oct-2008	2,677.04	921001
MALLOY, JOHN	27-Oct-2008	24.35	921001
MALLOY, JOHN	27-Oct-2008	10.59	921001
MALLOY, JOHN	26-Nov-2008	12,995.00	588100
MALLOY, JOHN	26-Nov-2008	1,324.14	588100
MALLOY, JOHN	26-Nov-2008	1,086.61	588100
MALLOY, JOHN	26-Nov-2008	122.35	588100
MALLOY, JOHN	26-Nov-2008	(796.00)	588100
MALLOY, JOHN	26-Feb-2009	2,881.16	588100
MALLOY, JOHN	26-Feb-2009	857.90	588100
MALLOY, JOHN	26-Feb-2009	672.31	588100
MALLOY, JOHN	26-Feb-2009	45.45	588100
MALLOY, JOHN	26-Feb-2009	17.20	588100
MALLOY, JOHN	26-Feb-2009	10.00	588100
MALLOY, JOHN	28-Mar-2009	2.146.46	588100
		1,954.92	
MALLOY, JOHN	28-Mar-2009		588100
MALLOY, JOHN	28-Mar-2009	1,506.96	588100
MALLOY, JOHN	27-May-2009	2,485.48	588100
MALLOY, JOHN	27-May-2009	431.67	588100
MALLOY, JOHN	27-May-2009	59.95	588100
MALLOY, JOHN	27-May-2009	19.00	588100
MCCALL, JOHN R	28-Mar-2007	1,114.31	921903
MCCALL, JOHN R	28-Mar-2007	348.25	921903
MCCALL, JOHN R	27-Apr-2007	2,529.31	921903
MCCALL, JOHN R	27-Apr-2007	83.97	921903
MCCALL, JOHN R	27-Apr-2007	50.31	921903
MCCALL, JOHN R	26-Oct-2007	1,788.98	921903
MCCALL, JOHN R	26-Oct-2007	174.53	921903
MCCALL, JOHN R	28-Mar-2008	687.83	921903
MCCALL, JOHN R	28-Mar-2008	608.65	921903
MCCALL, JOHN R	28-Mar-2008	48.10	921903
MCCALL, JOHN R	26-Apr-2008	2,575.24	921903
MCCALL, JOHN R	26-Apr-2008	152.32	921903
POTTINGER, PAULA	27-Nov-2007	465.69	921902
POTTINGER, PAULA	27-Nov-2007	16.44	921902
POTTINGER, PAULA	27-Nov-2007	(39.16)	921902
POTTINGER, PAULA	27-Nov-2007	(2,504.19)	921902
POTTINGER, PAULA	26-Feb-2008	2,129.64	921902
POTTINGER, PAULA	26-Feb-2008	63.16	921902
POTTINGER, PAULA	26-Feb-2008	12.92	
POTTINGER, PAULA	28-Mar-2008		921902
POTTINGER, PAULA	}	1,285.62	921902
	28-Mar-2008	289.59	921902
RIVES, STEPHEN	26-Feb-2007	754.86	921902
RIVES, STEPHEN	26-Feb-2007	178.13	921902
RIVES, STEPHEN	26-Feb-2007	64.58	921902
RIVES, STEPHEN	26-Feb-2007	5.55	921902
RIVES, STEPHEN	28-May-2007	4,174.73	921902
RIVES, STEPHEN	28-May-2007	818.20	921902
RIVES, STEPHEN	28-May-2007	602.68	921902
RIVES, STEPHEN	26-Jun-2007	956.51	921902
RIVES, STEPHEN	26-Jun-2007	71.74	921902
		700 40	004000
RIVES, STEPHEN RIVES, STEPHEN	27-Aug-2007 27-Aug-2007	789.48	921902

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	1		
Employee	Invoice Date	Amount SUM	Account
RIVES, STEPHEN	27-Dec-2007	1,190.98	921902
RIVES, STEPHEN	27-Dec-2007	31.68	921902
RIVES, STEPHEN	28-Mar-2008	2,327.76	921002
RIVES, STEPHEN	28-Mar-2008	18.62	921902
RIVES, STEPHEN	26-Jun-2008	5,682.81	921902
RIVES, STEPHEN	26-Jun-2008	5,412.20	921902
RIVES, STEPHEN	26-Dec-2008	1,388.16	921902
RIVES, STEPHEN	26-Dec-2008	57.60	921902
RIVES, STEPHEN	26-Dec-2008	23.94	921902
RIVES, STEPHEN	26-Dec-2008	3.98	921902
SINCLAIR, DAVID	26-Feb-2007	802.21	921902
SINCLAIR, DAVID	26-Feb-2007	593.47	921902
SINCLAIR, DAVID	28-May-2007	1,412.34	921902
THOMAS, PAUL GREG	27-Apr-2007	4,653.10	580100
THOMAS, PAUL GREG	27-Apr-2007	123.85	580100
THOMAS, PAUL GREG	27-Apr-2007	19.00	580100
THOMAS, PAUL GREG	26-Jul-2007	8,466.14	580100
THOMAS, PAUL GREG	26-Jul-2007	40.75	580100
THOMAS, PAUL GREG	26-Jul-2007	29.00	580100
THOMAS, PAUL GREG	26-Oct-2007	5,557.85	580100
THOMAS, PAUL GREG	26-Oct-2007	61.00	580100
THOMAS, PAUL GREG	27-Nov-2007	495.00	580100
THOMAS, PAUL GREG	27-Nov-2007	448.30	580100
THOMAS, PAUL GREG	27-Nov-2007	57.89	580100
THOMAS, PAUL GREG	27-Nov-2007	29.00	580100
THOMAS, PAUL GREG	28-Mar-2008	1,100.48	580100
THOMAS, PAUL GREG	28-Mar-2008	103.44	580100
THOMAS, PAUL GREG	28-Mar-2008	67.00	580100
THOMAS, PAUL GREG	26-Apr-2008	1,089.90	580100
THOMAS, PAUL GREG	26-Арг-2008	111.00	580100
THOMAS, PAUL GREG	26-Apr-2008	30.94	580100
THOMAS, PAUL GREG	27-Oct-2008	625.00	580100
THOMAS, PAUL GREG	27-Oct-2008	523.38	580100
THOMAS, PAUL GREG	27-Oct-2008	111.37	580100
THOMAS, PAUL GREG	27-Oct-2008	19.00	580100
THOMAS, PAUL GREG	26-Nov-2008	934.34	580100
THOMAS, PAUL GREG	26-Nov-2008	401.92	580100
THOMAS, PAUL GREG	26-Nov-2008	263,94	580100
THOMAS, PAUL GREG	26-Nov-2008	64.00	580100
THOMPSON, PAUL	26-Feb-2007	792.36	500900
THOMPSON, PAUL	26-Feb-2007	107.88	500100
VOYLES, JOHN	26-Feb-2007	469.02	500900
VOYLES, JOHN	26-Feb-2007	296.70	500900
VOYLES, JOHN	26-Feb-2007	296.69	500900
VOYLES, JOHN	26-Jun-2007	893,54	500900
VOYLES, JOHN	26-Jun-2007	90.94	500900
VOYLES, JOHN	26-Jun-2007	18.64	500900
VOYLES, JOHN	28-Mar-2008	1,450.97	500900
VOYLES, JOHN	28-Mar-2008	167,20	500900
VOYLES, JOHN	28-Mar-2008	75.09	500900
VOYLES, JOHN	26-Apr-2008	1,500.00	500900
VOYLES, JOHN	26-Apr-2008	34.85	500900
VOYLES, JOHN	26-Apr-2008	(380.16)	500900
VOYLES, JOHN	28-Mar-2009	995.75	560900
VOYLES, JOHN	28-Mar-2009	788.20	560900
VOYLES, JOHN	28-Mar-2009	418.32	500900
VOYLES, JOHN	28-Mar-2009	324.94	560900
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Attachment to Response to LGE AG-1 Question No. 137 Page 6 of 6 Bellar

Employee	Invoice Date	Amount SUM	Account
VOYLES, JOHN	28-Mar-2009	29.64	500900
WELSH, WENDY	26-Feb-2007	5,568.00	921903
WELSH, WENDY	26-Feb-2007	1,444.16	921903
WELSH, WENDY	26-Feb-2007	28.93	921903
WELSH, WENDY	28-Mar-2007	1,940.55	921903
WELSH, WENDY	28-Mar-2007	775.86	921903
WELSH, WENDY	28-Mar-2007	772.34	921903
WELSH, WENDY	28-Mar-2007	13.56	921903
WELSH, WENDY	28-Mar-2007	(1,910.93)	921903
WELSH, WENDY	28-May-2007	995.42	921903
WELSH, WENDY	28-May-2007	815.10	107001
WELSH, WENDY	28-May-2007	538.25	921903
WELSH, WENDY	28-May-2007	261.53	921903
WELSH, WENDY	28-May-2007	173.64	107001
WELSH, WENDY	28-May-2007	99.22	107001
WELSH, WENDY	26-Sep-2007	4,234.25	921903
WELSH, WENDY	26-Sep-2007	288.08	921903
WELSH, WENDY	26-Sep-2007	55.68	107001
WELSH, WENDY	27-Nov-2007	1,071.19	921903
WELSH, WENDY	27-Nov-2007	628.68	921903
WELSH, WENDY	27-Nov-2007	39.66	921903
WELSH, WENDY	26-Jun-2008	2,424.41	921903
WELSH, WENDY	26-Jun-2008	16.93	921903
WELSH, WENDY	26-Jun-2008	(6,692.30)	921903
WELSH, WENDY	26-Aug-2008	1,685.21	921903
WELSH, WENDY	26-Aug-2008	916.43	921903
WELSH, WENDY	26-Aug-2008	213.99	921903
WELSH, WENDY	26-Aug-2008	115.24	921903
WELSH, WENDY	26-Aug-2008	17.89	921903
WELSH, WENDY	26-Aug-2008	5.80	921903
WELSH, WENDY	27-Oct-2008	1,137.34	921903
WELSH, WENDY	27-Oct-2008	17.89	921903
WELSH, WENDY	28-Mar-2009	1,006.51	921903
WELSH, WENDY	28-Mar-2009	66.82	921903
WELSH, WENDY	27-May-2009	475.88	921903

CASE NO. 2009-00549

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

Question No. 138

Responding Witness: Daniel K. Arbough

- Q-138. For each injury and damage claim, where the settlement exceeded \$10,000 for the years 2007, 2008 and 2009, list by year each such claim, the basis for the claim, the dollar amount of the claim paid and the associated legal fees.
- A-138. The attached schedule shows injury and damage claims where payment exceeded \$10,000. This data is based on payments made rather than accounting accruals.

ollivoino I	Gas and Flectric Company 2007 Claims Paid Above \$10,000	07 Claims Pa	id Above \$	10,000	
2	Description	Paid To Date	Legal Fees ¹	Total Incurred	
	total conditions	\$ 20 135.79	- 5	\$ 20,135.79	62
Vehicle Accident	Injury and property damage from accident		. 6		þ
Vehicle Accident	Injury and property damage from accident	8 18,173.10			1 8
Vehicle Accident	Personal Injury	\$ 56,000.00	\$ 1,729.00		3
Vehicle Accident	Personal Injury	\$ 16,000.00	\$ 1,989.00	\$ 17,989.00	$\overline{}$
tileten	Electronition	\$ 1,200,455.01	\$ 56,356.89	\$ 1,256,811.90	8
ratality	Lieutio Chan		\$ 576,795.75	\$ 2,101,795.75	75 2
Anniul	Electric Strock		\$ 2,759.70	\$ 12,759.70	20
Venicle Accident	reladica injuly	\$ 17,198.69		\$ 17,198.69	69
Workers Compensation	Duils	\$ 10,305.64		\$ 10,305.64	64
Workers' Compensation	Dack injuly	\$ 17,515.08		\$ 17,515.08	80
Workers' Compensation	Dack injury	\$ 31,710.72		\$ 31,710.72	72
Workers Compensation	back injury	\$ 28,819.24		\$ 28,819.24	.24
Workers' Compensation	Spiantisan	\$ 11,072.10		\$ 11,072.10	9
Workers' Compensation	Contusion	\$ 51,580.26		\$ 51,580.26	.26
Workers' Compensation	back injury			\$ 41,892.70	70
Workers' Compensation	back injury			\$ 20,089.77	77.
Workers' Compensation	back injury			\$ 10.814.44	44
Workers' Compensation	over exertion				62
Workers' Compensation	sprain/straín	\$ 24,859.83			3 3
Workers' Compensation	broken bone	\$ 11,930.31			5
Workers' Compensation	sprain/strain	\$ 18,508.11	\$ 6,208.00	\$ 24,716.11	=
Workers' Compensation	fall	\$ 13,366.60		\$ 13,366.60	09.
Workers Compensation	Prints and cuts	\$ 23,281.57		\$ 23,281.57	.57
Workers Compensation	partial data data	\$ 30,006.20		\$ 30,006.20	3.20
Workers Compensation	spirali su alla	\$ 23,142.78		\$ 23,142.78	2.78
Workers' Compensation	merical			\$ 20,301.68	.68
Workers' Compensation	sprain/suair			\$ 32,188.71	3.71
Workers' Compensation	contusion	\$ 3.285	\$ 645,838.34	\$ 3,931,186.67	.67
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Legal fees represent the lifetime fees for the matter, presented in the most recent year of payment

² Insurance covered amount above \$1 million

Louis	Louisville Gas and Electric 2008 Claims Paid Above \$10,000	Claims Paid	d Above \$10	,000	
Event Type	Description	Paid To Date	Legal Fees ¹	Total	Total Incurred
Vehicle Accident	Injury and property damage from accident	\$ 80,868.16		ક્ક	80,868.16
Property Damage	Damage to leased vehicle	\$ 19,142.98		s	19,142.98
Property Damage	LG&E pole broke causing damage.	\$ 11,954.25		\$	11,954.25
Property Damage	Power surge property damage	\$ 10,466.22		s	10,466.22
Injury	Wrongful Death	\$ 55,000.00	\$ 131,379.74	€>	186,379.74
Workers' Compensation	sprain/strain	\$ 10,280.90		€	10,280.90
Workers' Compensation	back injury	\$ 10,454.15		€	10,454.15
Workers' Compensation	back injury	\$ 17,515.08		↔	17,515.08
Workers' Compensation	back injury	\$ 37,514.95		€	37,514.95
Workers' Compensation	Yınjul	\$ 16,957.13		€	16,957.13
Workers' Compensation	contusion	\$ 30,422.31		€	30,422.31
Workers' Compensation	sprain/strain	\$ 11,047.27		€	11,047.27
Workers' Compensation	sprain/strain	\$ 48,734.44		\$	48,734.44
Workers' Compensation	over exertion	\$ 10,814.44		₩	10,814.44
Workers' Compensation	sprain/strain	\$ 24,644.06		€	24,644.06
Workers' Compensation	sprain/strain	\$ 14,565.96		€	14,565.96
Workers' Compensation	broken bone	\$ 18,023.89		€9	18,023.89
Workers' Compensation	Anjui	\$ 13,666.60		εs	13,666.60
Workers' Compensation	burns/cuts	\$ 21,897.33		€9	21,897.33
Workers' Compensation	sprain/strain	\$ 37,356.00		€	37,356.00
Workers' Compensation	mental stress	\$ 22,285.64		€	22,285.64
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	Description Paid To Date	1 2 2 2 1	-	
contusion sprain/strain back injury sprain/strain back injury		redal rees	<u> </u>	oral incurred
sprain/strain back injury sprain/strain back injury	\$ 81,742.42		↔	81,742.42
back injury sprain/strain back injury	iin \$ 12,475.21		69	12,475.21
sprain/strain back injury	у \$ 29,447.18		69	29,447.18
back injury	in \$ 12,005.11		69	12,005.11
	у 34,037.34		69	34,037.34
HIDC	Sum: \$ 693,319.02 \$ 131,379.74 \$ 824,698.76	\$ 131,379.74	8	324,698.76

¹ Legal fees represent the lifetime fees for the matter, presented in the most recent year of payment

id Above	
onisville Gas and Electric Company 2009 Claims Paid Above	•
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and Electric	
ouisville Gas	

Louisvilla das a			-	Postarior Into
Event Type	Description	Paid To Date	Legal Fees	lotal ilicuited
varial	Personal Injury	\$ 14,000.00	\$ 25,469.81	\$ 39,469.81
yinin y	Ashestos Litigation	\$ 31,913.00	\$ 66,820.00	\$ 98,733.00
injury	sprain/strain	\$ 14,417.60		\$ 14,417.60
Workers Compensation	back injury	\$ 13,073.30		\$ 13,073.30
Workers Compensation	back injury	\$ 15,415.68		\$ 15,415.68
Workers Compensation	sprain/strain	\$ 50,390.78	\$ 3,531.92	\$ 53,922.70
Workers' Compensation	back injury	\$ 69,634.31		\$ 69,634.31
Workers' Compensation	back injury	\$ 18,478.68		\$ 18,478.68
Wolners Components	contusion	\$ 17,811.18	\$ 11,637.70	\$ 29,448.88
Workers Compensation	back injury	\$ 36,326.07		\$ 36,326.07
Workers Compensation	back injury	\$ 29,986.71	\$ 8,295.41	\$ 38,282.12
Workers' Compensation	over exertion	\$ 11,414.44		\$ 11,414.44
Workers' Companyation	sprain/strain	\$ 25,113.69		\$ 25,113.69
Wolnels Components	broken bone	\$ 19,896.78	\$ 319.92	\$ 20,216.70
Workers Compensation	Villini	\$ 13,666.60		\$ 13,666.60
Workers Compensation	hums/cuts		\$ 5,252.50	\$ 23,456.34
Workers' Compensation	ourizing.		\$ 5,442.00	\$ 43,014.10
Workers' Compensation	mental stress	\$ 22,285.64		\$ 22,285.64
Workers Compensation	contusion	\$ 22,842.16		\$ 22,842.16
Workers Compensation	back injury	\$ 59,638.23	\$ 9,172.70	\$ 68,810.93
Workers' Compensation	back injury	\$ 26,720.12		\$ 26,720.12
Workers Compensation	back injury	\$ 12,551.64		\$ 12,551.64
Wolkers Compensation	broken bone	\$ 29,056.33		\$ 29,056.33
Workers Compensation	mis	\$ 610,408.88	\$ 135,941.96	\$ 746,350.84
		•	·	

¹ Legal fees represent the lifetime fees for the matter, presented in the most recent year of payment

CASE NO. 2009-00549

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

Question No. 139

Responding Witness: Shannon L. Charnas

- Q-139. State the amount of injuries and damages expense for each of the last three years.
- A-139. The amount of injuries and damages expense is as follows:

2007 \$2,590,515 2008 \$1,777,752 2009 \$2,231,083

CASE NO. 2009-00549

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

Question No. 140

Responding Witness: Paula H. Pottinger, Ph.D./Daniel K. Arbough/Shannon L. Charnas

- Q-140. Itemize each component of insurance expense included in the test period, and provide comparative information for 2007, 2008 and 2009. Indicate the accounts and amounts in which each item of insurance expense is recorded.
 - a. For any component of the Company's insurance expense which has fluctuated by more than 10% or \$10,000 from one year to the next, provide an explanation as to the cause of such fluctuation.
- A-140. The insurance expense is itemized in the attachment for the test period and each of 2007, 2008, and 2009.

Property insurance expense decreased from 2007 to 2008 due to Louisville Gas and Electric Company qualifying for both a credit based on no claims being filed in the prior year and a credit associated with the length of the relationship (a membership credit) from the lead insurance carrier which is a mutual insurance company. Property insurance expense increased in 2009 from 2008 due to increases in the replacement cost value of the Louisville Gas and Electric Company property and the lead carrier did not offer a credit in 2009 for no claims being filed. The test year expense is lower than 2009 due to an increase in premiums that became effective in November 2009. See Rives Exhibit 1, Reference Schedule 1.18.

Public liability expenses decreased from 2007 to 2008 due to fluctuations in the magnitude of claim payments during the year in spite of a minor insurance premium increase. The 2009 expense increased due to a significant increase in the insurance premium rate as a result of the crisis in the financial markets, which was partially offset by lower claims payments. The test year expense is lower than 2009 due to the 2009 premium increase impacting only 10 months of the test year.

Response to Question No. 140 Page 2of 2 Pottinger/Arbough/Charnas

The Company is self-insured for workers' compensation. This expense decreased in 2008 and increased in 2009 due to the value of claim payments. The test year expense is impacted by the timing of claims.

Auto liability expense increased in 2008 due to fluctuations in the volume and magnitude of claim payments. The decrease in 2009 expense is due to the fluctuation in the value of claim payments. The test year expense is impacted by the timing of claims.

Safety and industrial health decreased from 2008 to 2009 due to lower labor expense in 2009. An employee retired in 2009 and there was a delay in hiring a replacement. Also, higher mutual assistance labor was provided to other utilities for storm restoration in 2009 and related labor costs were reimbursed. The decrease in labor was partially offset by higher safety supply expense in 2009.

Injuries and damages increased from 2007 to 2008 due to safety training costs. Costs in 2009 were down due to a change in the allocation of insurance brokerage fees and lower safety training costs partially offset by higher settlements. Brokerage fees were incurred, but were charged to account 923 in 2009.

Group life insurance costs are based on a negotiated insured premium times the amount of life insurance for covered employees. Due to a competitive bid process in 2008, the Company negotiated a lower life insurance premium with the current carrier for 2009, 2010 and 2011.

The hospitalization plan is self-insured, paying medical claims incurred that year plus insured fees for administration, vision, stop-loss insurance and health care management program fees. Fluctuations from year to year are primarily based on an increase or decrease of medical claims.

The dental plan is self-insured, paying dental claims incurred that year plus an administrative fee. Fluctuations from year to year are primarily based on an increase or decrease of dental claims.

Long-term disability insurance costs are based on a negotiated insured premium times the amount of covered base salary for covered employees. Due to a competitive bid process in 2008, the Company negotiated a lower long-term disability insurance premium with a different long-term disability carrier for 2009 and 2010.

Attachment to Response to LGE AG-1 Question No. 140 Page 1 of 1 Pottinger/Arbough/Charnas

Louisville Gas & Electric Company Insurance Expenses

Insurance Type	Account	Te	st Period		2009		2008		2007
Property Insurance	924	\$	3.488.665	\$	3,614,433	\$	3.116.665	\$	3,413,437
Public Liability	925	•	1.226.598	•	1.255.079	•	1,199,185	*	2.039.958
Workers Compensation	925		749,417		839,110		339,221		378,487
Auto Liability	925		102,526		35,399		102,140		39,710
Safety and Industrial Health	925		89,298		84,574		87,893		103,376
Injuries and Damages	925		18,491		16,921		49,313		28,984
Group Life Insurance	926		386,351		303,576		417,273		390,092
Hospitalization Insurance	926		8,387,875		8,302,260		7,948,043		7.093,410
Dental Insurance	926		479,140		482,128		521,882		535,517
Long Term Disability	926		410,019		297,258		445,653		411,309
Total Insurance Expense		\$	15,338,380	\$	15,230,738	\$	14,227,268	\$	14,434,280

CASE NO. 2009-00549

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

Question No. 141

Responding Witness: Shannon L. Charnas

- Q-141. Itemize the legal services expenses included in 2007, 2008 and 2009 for rate case related work. For each distinct item state: payee; amount; account; purpose; docket, case, or proceeding reference; and describe briefly the nature of the case or legal service received.
- A-141. See attached. There were no legal services expenses for rate case related work in 2007.

					• •	• •	• •	• •	• •	• •	• •	•			•		•	• •			•													0252 2008 KPSC Rate Case								Attachment to Response to LGE
			•			• •	•		•	•		•		•	• •	•	• •	•	•	•		• •	•	• •				. ,	• •	•		• •		Legal Consultation for Rate Case 2008-00252			•	Legal Consultation for Rate Case 2009-00549				
Account Purpose	186021 Legal Consultation for Rate Case		,,	186022 Legal Consultation for Rate Case	186022 Legal Consultation for Rate Case	186022 Legal Consultation	186022 Legal Consultation for Rate Case	186022 Legal Consultation	186022 Legal Consultation for Rate Case	186022 Legal Consultation	186022 Legal Consultation	186022 Legal Consultation	186022 Legal Consultation	186022 Legal Consultati	186022 Legal Consultation	186021 Legal Consultati	186021 Legal Consultati	186022 Legal Consultati	186022 Legal Consultati	186021 Legal Consultati	186021 Legal Consultati	186022 Legal Consultati	186022 Legal Consultati	186021	186022 Legal Consultatí		186021	186021	186021	_	186022	186022										
Amount	\$ 8,035.32 1			1,152.90	4,250.64	5,408.79		38,807.31		20,967.00		33,058,17	2,678.44	641.19	1,802.93	384.30	1,416.88	1,010.10	6,675.07	12,935.77	6,928.78	00.686,9	11,019.38	8,209.28	1,593.75	688.50	531.25	229.50	29,244.34	29,556.31	9,748,11	9,852.10	646.90	215.63	\$ 325,070.91	\$ 3,261.95	10,159,38	20.643.35	1 866 91	5 814 49	11.814.74	\$ 53,560.82
Рамов	Stoll Keenon Ogden PLLC	Stoll Keenon Ogden PLLC	Stoll Keenon Ogden PLLC	Stoll Keenon Ooden PLIC	Stoll Keenon Opden PLLC	Stoll Keenon Ogden PLLC	Stoll Keenon Oaden PI I C	Stoll Keenon Oeden PLLC	Stoll Keenon Ogden PLIC	Stoll Keenon Ogden PLIC	Stoll Needlon Ogden 1 LLC	Stoll Region Orden PI I	Stoll Keenon Ooden PLLC	Stoll Keenon Ooden PLLC	Stoll Keenon Orden Pl J C	Stoll Keenon Ooden PLI.C.	Stall Keenon Ogden PI I	Stoll Keenon Oaden PL.C	Stoll Venon Orden PI I	Stoll Keenon Oaden PL.C	Stoll Keenon Oaden PLI.C	Stoll Keenon Ooden PLLC	Stoll Keenon Ogden PLLC	Stoll Keenon Oaden PLIC	Winston and Strawn	Winston and Strawn	Winston and Strawn	Winston and Strawn	Stoll Keenon Ooden PLIC	Stoll Keenon Oeden PLIC	Stoll Keenon Ogden PLLC	Stoll Keenon Oeden PLLC				Stoll Keenan Ooden PLLC	Ctoll Vounan Orden Df I		Signi Neerion Ogden Falco	Stoll Keenon Ogden PLLC		Stoll Keenon Ogden FLLC

CASE NO. 2009-00549

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

Question No. 142

Responding Witness: Shannon L. Charnas/Counsel

- Q-142. Please itemize the amount of non-rate case legal expense for 2006, 2007, 2008, 2009 and 2010 to date. For each distinct item over \$5,000 show payee, amount, account and indicate what services were performed and what the subject matter of the services was.
 - a. Provide copies of all invoices which exceed \$10,000. This should be the complete document including a complete description of work performed.

A-142. See attached.

a. The information requested herein is voluminous and would require a significant amount of time to compile. If the AG has specific invoices that it would like to review, please advise and the Company will agree to provide copies of those invoices, appropriately redacted to protect the attorney-client privilege.

ovided	Legal Services		Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Services	Legal Services	5,303.00 Legal Services Cedar Farm V. Lowe	Legal Services	Legal Services	Legal Services	Legal Services	115,151.43 Legal Services Conditional rield bystems (CFS) adv. Logic 10,574.42 Logic Edito Dishard v. 108.5 and English Conditions	Legal Services	Legal Services	Legal Services	Legal Services	12,325.08 Legal Services Roberson, Jonathan et al. v. LG&E	Legal Services	Legal Services	Legal Services	13,491.80 Legal Services Peyton, Anthony Wayne v. E.ON U.S. LLC, LG&E & KU 20,780.00 Legal Services Continental Field Systems (CFS) arty. 1 G&F	Legal Services	Legal Services	Legal Services	b,2/2./b Legal Services Market-based Rate Authority 16 690 46 Legal Services FFRC Natural Gas Misc.	Legal Services	Legal Services	Legal Services	5,301.3b Legal Services FERC Natural Gas Misc. 5,375.00 Legal Services Texas Gas Pipeline Rates/Regulatory Matters (Billing)	Legal Services	Legal Services	Legal Services	Legal Services	10,200.55 Legal Services Lexas das Pipellite Kates/ Regulatory Platters (billing) 13,900.59 Legal Convices Tennesses Cae Bibaline Dates/Devillatory Matters (Billing)	Legal Services	20,413.00 Legal Services Tennessee Gas Pipeline Rates/Regulatory Matters (Billing) 8 781 SE Legal Canadas Tavas Gas Bineline Rates/Regulatory Matters (Billing)	regal or vice	11,017.14 Legal Services Advice; Texas Pipeline Regulatory	Legal Services				
Period	MAR-2006	DEC-2007	APR-2008	MAY-2007	MAY-2007	OCT-2008	DEC-2008	DEC-2008	APR-2009	JUL-2009	SEP-2009	APR-2006	MAY-2006	JUL-2006	JUL-2006	DEC-2006	DEC-2006	APR-2007	DEC-2007	MAY-2008	NOV-2008	MAY-2009	JUN-2009	JUN-2009 APP-2006	AUG-2007	AUG-2008	OCT-2009	AUG-2006	MAR-2008	MAY-2008	MAY-2008	JUN-2008	NOV-2008	DEC-2008	FEB-2009	FEB-2009	MAR-2009	APR-2009	APR-2009	MAY-2009	JUL-2009	JUL-2009	JUL-2009	5007-570	FEB-2006	SEP-2006
Invoice Number																									USD 01-AUG-07	USD 01-AUG-08																				
	402122	996522	1026801	1056870	1062886	1180716	1199788	1203055	1224744	1240743	1262843	1121334	1122666	1125197	1124236	11331/2	1133175	1136909	1145973	1150350	1155406	1160730	1163083	1161804 DCB032406A	3190-0100-0807 Acruial USD 01-AUG-07	J092-0100-0808 Other USD 01-AUG-08	114540	041554 255716	260022	261683	258987	254496 264133	538876	545320	549751	549749	553900	553902	556901	559032	561418	562958	561442	1001/6	221320	232539
Account										923100 1240743						923100 11331/2					923900 1155406			923900 1161804				923900 041554				923100 254496					923100 553900						923100 561442			923100 232539
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Services Provided	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Legal services	Legal Services	Local Contrac	regal pervices	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services		Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services Legal Services	Legal Services	Legal Services	Legal Services Legal Services	Legal Services	Legal Services Legal Services	
Total	6,627.81	7,247.76	18,702.35	28,687,46	29,562.31	5,759.10	6,194.95	12,091.24	03 252 60	60./06,22	14,401.60	6,353.80	6,134.40	11,948.55	5,878.57	10,064,00	8,449.00	5,073.56	5,988.35	29,476,94	7,405.98	8,255.50	13,014.05	7,406.00	16,782.56	21,601.71	34,949.77	9,290.60	10,716.15 17,693.08	5,298.85	5,593.92	12,348.37 7,289.83	14,938.27	39,144.97 33,463.99	
Period	NOV-2006	NOV-2006	DEC-2006 APR-2007	MAY-2007	MAY-2007	JUL-2007	SEP-2007	SEP-2007	CEB_2007	SEP-2007	OCT-2007	MAY-2009	JAN-2010	JAN-2010	APR-2006	JUN-2006	JUC-2006 AUG-2006	OCT-2006	OCT-2006	OCT-2006	NOV-2006	NOV-2006	NOV-2006	DEC-2006	DEC-2006	DEC-2006	DEC-2006	MAR-2007	MAR-2007 MAR-2007	JUN-2007	JUN-2007	JUN-2007 JUL-2007	AUG-2007	AUG-2007 SEP-2007	
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Account	923100	923100	923100	923100	923100	923100	923100	923100	001250	923100	923100	923100	923900	923900	923100	923100	923100	923100	923900	923900	923100	923100	923100	923100	923100	923100	923900	923100	923100 923100	923100	923100	923100 923100	923100	923100 923100	
Vendor	BALLANTIN	DEWEY BALLANTINE	DEWEY BALLANTINE	DEWEY BALLANTINE	DEWEY BALLANTINE	DEWEY BALLANTINE	DEWEY BALLANTINE	DEWEY BALLANTINE	DEMEN DALL ANTING	DEWET BALLAN INE	DEWEY BALLANTINE	FISHER AND PHILLIPS LLP	FOLEY AND LARDNER LLP	FOLEY AND LAKDNEK LLP	FROST BROWN TODD LLC	FROST BROWN TODD LLC	FROST BROWN TODD LLC	FROST BROWN TODD LLC	FROST BROWN TODD LLC	FROST BROWN TODD LLC	FROST BROWN TODD LLC	FROST BROWN TODD LLC	FROST BROWN TODD LLC	FROST BROWN TODD LLC	FROST BROWN TODD LLC	FROST BROWN TODD LLC	FROST BROWN TODD LLC	FROST BROWN TODD LLC	FROST BROWN TODD LLC FROST BROWN TODD LLC	FROST BROWN TODD LLC	FROST BROWN TODD LLC	FROST BROWN TODD LLC FROST BROWN TODD LLC	FROST BROWN TODD LLC	FROST BROWN TODD LLC FROST BROWN TODD LLC	
Year	2006	5006	2006	2002	2002	2002	2002	2002	2007	7007	2007	2003	2010	2010	2006	2006	2006	2006	2006	2006	2006	2006	2006	2006	2006	2006	2006	2007	2007	2007	2002	2007	2007	2007	

	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al.	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al.	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al.	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al. Middendorp, Matthew J. (440 Aberdeen Ct.) #06-320	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al.	Rurkhaad, Monika, et al. (Riverside Gardens) v. E.ON, et al.	Middendorp, Matthew J. (440 Aberdeen Ct.) #06-320 Middendorp, Matthew J. (440 Aberdeen Ct.) #06-320	Burkhead, Monika, et al. (Niverside Galderis) 1. 2007; 32 2007. O'Rannon, Edward, JrDiscrimination Charge	Waterside Station-Potential Arena Site	3112 Woodland Ave., Louisville (2/1/09 Fatal House Fire)	Otte-Frank-Substation Site Option/Purchase	Macaulay Eddie et al. v. 1 (RE et al. (E.ON U.S. Services)	McCauley, Eddie et al. v. LG&E et al. (E.ON U.S. Services)	McCauley, Eddie et al. v. LG&E et al. (E.ON U.S. Services)	Otte-Frank-Substation Site Option/Purchase	McCauley, Eddie et al. v. LG&E et al. (E.ON U.S. Services)	3112 Woodland Ave., Louisville (4/1/09 radal nouse rile)	McCauley, Eddie et al. v. LG&E et al. (E.ON U.S. Services)	McCauley, Eddie et al. v. LG&E et al, (E.ON U.S. Services)	McCauley, Eddie et al. v. LG&E et al. (E.ON U.S. Services)	McCauley, Edgle et al. V. Look et al. (L.O. C.) Sel rec.	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al.	Riverside Gardens) v. E.ON, et al.	בתו עוכמתי זו מיוויתי כי מיו ליכי ביי לי	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al.	GldSS, Effic	Blake James-Unemployment	Hamilton, Jerrold-Arbitration	Museum Plaza Relocation Agreement	Museum Plaza Relocation Agreement	EPI-Enterprise Process Integration Project (SAP)	Hunter, Larry-Arbitration	Hunter, Larry-Arbitration Association	Museum Plaza Reiokaudii Ayreeniena Bridnes Deborah	Bridges, Deborah	CR-Denving Promotion to Station Operator Classification	Byrd, David & Joanna v. LG&E	Standards of Conduct-FERC Audit	Standards of Conduct-FERC Audit	New Source Review (NSR)- Legal Resources Group	
Legal Services	Legal Services	Legal Services	Legal Services	Legal Services Legal Services	Legal Services		Legal Services	Legal Services	Legal Services	Legal Services		Legal Services	Legal Services	Legal Services	Legal Services	regar			Legal Services	Legal Services	Legal Services	Legal Services		Legal Services	Legal	Fega	Legal		i egal	egal	Legal	Legal	Legal	Fega	reda		legal legal	Legal			
9,616.86	16,658.92	5,648.15	27,113.19	30,409.07 6,778.51	7.886.40		9,221.70	9,834.27	6,370.65	7,044.28	8,341.42	19,795.04	7,727.05	10,483.90	11 905.00	5,327.03	17,567.77	45,508.20	34,293.27	32,003.49	97,109.38	10,100.00		25,513.00	30,563.50	6,496.50	9,347.55	6,380.00	00.705.0	6.453.00	7,778.55	6,569.00	7,490.00	5,872.00	9,665.00	8,237.00	2,173.00	6.837.31	9.598.92	00.006,6	
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Invoice Number 10431908	10429422	10440713	10435367	10437980	104544Z0	10460997	10466611 10458705	10475370	10504744	10499998	10533048	10524447	10531498	10546497	10541680	10548149	10548970 10540090	10556679	10565989	10569087	10579955	UBUUGU	000050	090229	95000	4072833	4090106	4092978	4111328	4111305	4118420	4115U41 4136419	4120413	4133130	4144845	4149916	4165133	4190623	F960913	F934117	HW121203
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Vendor	FKUSI BKOWN 1000 LEC	FROST BROWN 1000 LLC	FROST BROWN 1000 LLC	Frost Brown Todd Llc Frost Brown Todd Llc	FROST BROWN TODD LLC	FROST BROWN TODD LLC	FROST BROWN TODD LLC FROST BROWN TODD LLC	011 000+ 11110 004 10000	FROST BROWN TODD LLC FROST BROWN TODD LLC	FROST BROWN TODD LLC	BROWN TODD	FROST BROWN TODD LLC	FROST BROWN TODD LLC	CEOCT BEOWN TODGETT	FROST BROWN TODD LLC	FROST BROWN TODD LLC	FROST BROWN TODD LLC	FROST BROWN TODD LLC	FROST BROWN TODO LLC	FROST BROWN TODD LLC	FROST BROWN TODD LLC	FROSI BROWN 1000 FEC	GALLOWAY APPRAISAL	GALLOWAY APPRAISAL		GALLOWAY APPRAISAL	GREENEBAUM DOLL AND MCDONALD PLLC	CREENEBAUM DOLL AND MICDONALD THE	CORRESPONDING DOLL AND MCDONALD PLLC	GREENFRAUM DOLL AND MCDONALD PLLC	DOLL AND MCDONALD	GREENEBAUM DOLL AND MCDONALD PLLC	DOLL AND MCDONALD	GREENEBAUM DOLL AND MCDONALD PLLC	GREENEBAUM DOLL AND MCDONALD FLLC	GREENEBAUM DOLL AND MCDONALD TELE	CREENEDAUN DOLL AND MCDONALD PLLC	GREENEBAUM DOLL AND MCDONALD PLLC	HUNTON AND WILLIAMS LLP	HUNTON AND WILLIAMS LLP	HUNTON AND WILLIAMS LLP
ľ				2007 1		2008	2008		2008							ຸກ	2	ტ ე	2 2	3 8	2009	<u>.</u>	5005	0000	3	60	8	9 5	9 5	3 6	: 6	2	200	20	8	88	200	2002	9002	90	5005

	Standards of Conduct-FERC Audit	New Source Review (1951) Tregar 1951	Standards of Conduct/Code of Conduct FERC Misc. 2007-2009	Standards of Conduct/Code of Conduct FERC Misc. 2007-2009	PODZ-2002 Misc 2007-2009	Standards of Conducty Code of Conduct Face files. 2001 2002 BF-Lateral Trading Agmts.	Standards of Conduct/Code of Conduct FERC Misc. 2007-2009	Standards of Conduct/Code of Conduct FERC Misc. 2007-2009	Change of Conduct FERC Misc. 2007-2009	No Action Letter (FERC) Customer CommsStandards of		Standards of Conduct/Code of Conduct FERC MISC. 2007-2009	Standards of Conduct/Code of Conduct FERC Misc. 2007-2009	Standards of Conduct/Code of Conduct FERC Misc. 2007-2009	New Source Review (NSK)- Legal Resources Group	Standards of Conduct/Code of Conduct FEKC 1955, 2007-2009. Standards of Conduct/Affiliate Rest. NOPRs Comments 2008-	60	Standards of Conduct/Code of Conduct FERC Misc. 2007-2009	Standards of Conduct/Code of Conduct FERC Misc. 2007-2009	Standards of Conduct/Code of Conduct FERC Misc. 2007-2009	PUDZ-2002 Subject of Conduct EEDC Mice 2007-2009	Standards of Conduct/Lode of Collduct renc 1119th 2007-2005	Standards of Conduct/Code of Conduct FERC Misc. 2007-2009	Standards of Conduct/Code of Conduct FERC Misc. 2007-2009	Standards of Conduct/Code of Conduct FERC Misc. 2007-2009	Strandards of Conduct/Code of Conduct FERC Misc. 2007-2009	Federal Legislative Advice Compliance-2009-2012	Standards of Conduct/Code of Conduct FERC Misc. 2007-2009 Continuated Field Systems (CFS) adv. LG&E	Midwest Ozone Group Membership Midwest Ozone Group Membership					
Services Provided Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Services I see	Legal Scivices	Legal Services Legal Services	Legal Services	Legal Services		Legal Services	Legal Scivices	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services			Legal Services	Legal Services	Legal Services	Legal Services		Legal Services	Lega	Legal Services Legal Services	i i
Total 13.757.31	6,107.39	8,601.13	13,877,67	8,487.77	9,687.38	11,700.00	5,623.74		91.669,6	5,875.87 7,884.12	8,226.40	6,135.55		5,018.04	6,183.92	9,605.12	11,492.53	12,658.19	11,700.00	7,879.79	8,799.90	11,115.74	11.289.17	AC 107 L	1,121.27	8,429.73	10,530.94	5,487.04	8.883.54		18,790.39 8,823.13	5,875.02	6,544.85 23,265.00 23,265.00	
Period MAR-2006	JUL-2006	AUG-2006	2006	DEC-2006	DEC-2006	FEB-2007	MAR-2007		MAR-2007	MAR-2007 MAR-2007	AUG-2007	SFP-2007		DEC-2007	DEC-2007	DEC-2007	DEC-2007	DEC-2007	FEB-2008	MAR-2008	JUL-2008	JUL-2008	3116 - 2008	2007-2000	SEP-2008	DEC-2008	DEC-2008	MAR-2009	MAD-2009		MAR-2009 JUL-2009	SEP-2009	MAR-2006 FEB-2007	9007-931
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	G010805	G039298	G060583	G093079	61238/1	HW120806	7071400	9777	G155380	G211808 G211807	5302063		22000	G327631	G418155	G377961	366336	0235550	G417829 HW120707	G478402	G491348	A7A74	1000	G523042	G551970	G592695	G628534	100000	20000	G694740	G642087 G747774	GR757128		JK11020
Account	923900	923900	923900	923900	923100	923900		923900	923900	923900	000000	2005736	006576	923900	923900	923900	000000	006628	923900	923900	923900	000200	006626	923900	923900	923900	973900		923900	923900	923900	0012100	923100 923900	923900
Vendor	HUNTON AND WILLIAMS LLP	HUNTON AND WILLIAMS LLP	HINTON AND WILLIAMS LLP	HUNTON AND WILLIAMS LLP	HUNTON AND WILLIAMS LLP	HUNTON AND WILLIAMS LLP	HUNION AND WILLIAMS LEP	HUNTON AND WILLIAMS ILP	HUNTON AND WILLIAMS LLP	HUNTON AND WILLIAMS LLP	HUNION AND WILLIAMS ILL	HUNTON AND WILLIAMS LLP	HUNTON AND WILLIAMS LLP	HUNTON AND WILLIAMS LLP	HINTON AND WILLIAMS LLP	DINETON AND WILLTAMS II D		HUNTON AND WILLIAMS LLP	HUNTON AND WILLIAMS LLP HUNTON AND WILLIAMS LLP	HINTON AND WILLIAMS LLP	OH SMATTER CHANGE	HUNION AND WILLIAMS LEF	HUNTON AND WILLIAMS LLP	HUNTON AND WILLIAMS LLP	HUNTON AND WILLIAMS LLP	GII SMATHIW GNA NOTHILL	TOWN ON AND WILLIAMS III	HUNION AND WILLIAMS LLY	HUNTON AND WILLIAMS LLP	HUNTON AND WILLIAMS LLP	HUNTON AND WILLIAMS LLP	DONLON AND WILLIAM OF THE	HUNTON AND WILLDAMS LEF IMR METALLURGICAL SERVICES JACKSON KELLY PLLC	JACKSON KELLY PLLC
Year	2006	2006	2002	2006	2006	2006	2002	2002	2002	2007	2007	2002	2002	2007	2002	200	7007	2002	2007	2002		2008	2008	2008	2008	000	2002	2008	2009	2009	2009	5007	2009	2008

Vendor	Account		Invoice number	renoo	1001	Services Provided	The state of the s
STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC	923100 923900	525468 531180		NOV-2006 DEC-2006	20,372.00 7,065.61	Legal Services Legal Services	Waterside Station-Potential Arena Site (Reg. Issues) #03-691 ECR CCN 2004
STOLL KEENON OGDEN PLLC	923100	528068		DEC-2006	7,970.46	Legal Services	Waterside Station-Potential Arena Site (Reg. Issues) #03-691
STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC	923100 923100 923900	533856 531220 536563		DEC-2006 DEC-2006 MAR-2007	11,630.50 26,782.48 7,263.84	Legal Services Legal Services Legal Services	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al. Ghent 1-Scrubber Investigation #06-449 Investment Tax Credit Regulatory Approval
STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC	923100 923100 923100 923100 923900 923900	541178 543071 552018 545764 549922 550053		APR-2007 MAY-2007 JUL-2007 JUL-2007 JUL-2007 JUL-2007	6,170.85 12,140.55 5,287.93 6,526.22 8,694.78 12,204.19	Legal Services Legal Services Legal Services Legal Services Legal Services Legal Services	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al. FAC Two-Year Review #06-509/510 Hamilton, James Charles-Condemnation FAC Two-Year Review #06-509/510 Legislation-General (all years) FAC Two-Year Review #06-509/510
STOLL KEENON OGDEN PLLC	923100 923100 923100 923100 923900 923100	552069 554968 552068 552085 559839 566614		AUG-2007 AUG-2007 AUG-2007 AUG-2007 DEC-2007	5,100.30 6,343.95 6,709.01 17,155.17 39,061.92 5,334.30	Legal Services Legal Services Legal Services Legal Services Legal Services Legal Services	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al. FAC Two-Year Review #06-509/510 Natural Gas Regulatory Matters-LG&E FAC Two-Year Review #06-509/510 Response Franklin Circuit Court Opinion (FAC) Bueller Food, IncBankruptcy Food, IncBankruptcy Food, IncBankruptcy Food, IncBankruptcy Food, IncBankruptcy Food, IncBankruptcy
STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC	923100 923900 923100	566624 580148 580151		DEC-2007 APR-2008 APR-2008	6,986.40 5,003.13 7,653.82	Legal Services Legal Services Legal Services	Two Year Review DSM Collaborative-2007 Application #07-319 LG&E Collection Cycle Application #07-00410
STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC	923100 923900 923100 923100	583203 583215 588364 591783		MAY-2008 MAY-2008 AUG-2008 AUG-2008	5,014.35 6,728.90 5,130.45 7,978.43	Legal Services Legal Services Legal Services Legal Services	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al. LG&E/KU Depreciation Studies-#06-283 Buehler Foods, IncBankruptcy Buehler Foods, IncBankruptcy
STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC	923100 923900	591760 588370		AUG-2008 AUG-2008	10,838.22 13,676.55	Legal Services Legal Services	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al. Merger Surcredit Extension #2007-562/563
STOLL KEENON OGDEN PLLC	923100	588382		AUG-2008	13,720.13	Legal Services	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al.
STOLL KEENON OGDEN PLLC	923100	593816		SEP-2008	23,892.57	Legal Services	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al.
STOLL KEENON OGDEN PLLC	923100	596742		NOV-2008	11,473.34	Legal Services	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al.
STOLL KEENON OGDEN PLLC	923100	603184		DEC-2008	29,972.36	Legal Services	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al.
STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC	923100 923900 923100	601466 611073 613543		DEC-2008 MAY-2009 MAY-2009	51,468.92 5,303.12 5,311.43	Legal Services Legal Services Legal Services	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al. Knoll, Kay v. E.ON U.S. LLC Electric Power-Regulatory Matters (LG&E)
STOLL KEENON OGDEN PLLC	923100	611088		MAY-2009	22,526.84	Legal Services	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al.
STOLL KEENON OGDEN PLLC	923100	613722		MAY-2009	24,471.80	Legal Services	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al.
STOLL KEENON OGDEN PLLC	923100	607985		MAY-2009	25,186.66	Legal Services	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al.
STOLL KEENON OGDEN PLLC	923100	616908		3UN-2009	38.919.11	Popal Services	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al.

Year	Vendor	Account	Invoice Number	Period	Total	Services Provided	Subject Matter
2009	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC	923100 923900	618539 623837	JUN-2009 JUL-2009	51,436.90 9,360.14	Legal Services Legal Services	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al. Env. Cost Recovery (ECR)-LG&E #09-198/KU #09-197
2009	STOLL KEENON OGDEN PLLC	923100	621748	JUL-2009	55,453.31	Legal Services	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al.
2009	STOLL KEENON OGDEN PLLC	923100	623856	JUL-2009	57,623.21	Legal Services	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al.
2009	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC	923100 923900	627650 629595	SEP-2009 OCT-2009	112,199.52 21,106.60	Legal Services Legal Services	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al. Renewables Project Application-2009
2009	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC	923100 923100	629662 631262	OCT-2009 NOV-2009	79,568.39 5,293.33	Legal Services Legal Services	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al. Env. Surcharge Two Year Review
2009 2009 2009	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC	923100 923900 923900	631244 634139 634755	NOV-2009 DEC-2009 DEC-2009	89,204.02 5,988.93 10,827.37	Legal Services Legal Services Legal Services	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al. Response Franklin Circuit Court Opinion (FAC) Env. Cost Recovery (ECR)-LG&E #09-198/KU #09-197
2009	STOLL KEENON OGDEN PLLC	923100	636794	DEC-2009	56,307.81	Legal Services	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al.
9000	STOLL KFENON OGDEN PLLC	923100	634765	DEC-2009	116,573.10	Legal Services	Burkhead, Monika, et al. (Riverside Gardens) v. E.ON, et al.
2006	THE PRIME GROUP LLC	923900	TPG090205A	JAN-2006 APR-2006	8,091.00	Legal Services Legal Services	Bluegrass Gen. CoReactive Power Filing #05-522 Bluegrass Gen. CoReactive Power Filing #05-522
2006	THE PRIME GROUP LLC	923900	TPG020106	APR-2006	15,144.36	Legal Services	Bluegrass Gen. CoReactive Power Filing #05-522
2006	TROUTMAN SANDERS LLP	923900	430298	FEB-2006 FFB-2006	49,666.55 58,654.15	Legal Services	blueglass Gelt. Outheacuve rowel filling #03-322. MISO Exit
2006 2006	IROU IMAN SANDERS LLF TROUTMAN SANDERS LLP	923900	439419	APR-2006	5,000.10	Legal Services	Appeal of Station Power Ruling #05-1403 EKPC Contract Dispute-Blue Lick/Bullitt Co. #ER02-2560/02-
2006	TROUTMAN SANDERS LLP	923900	439407	APR-2006	6,731.85		97 Mare Planned I OTF Brand of the Addonding
2006	TROUTMAN SANDERS LLP	923900	435683	APR-2006 APR-2006	7,086./2 8.109.07	Legal Services	IMPA/IMEA Reactive Power Filing-Billing Dispute
2006	TROLITMAN SANDERS LES	923900	439425	APR-2006	8,837.86		MISO-EKPC Load Drive Out
2006	TROUTMAN SANDERS LLP	923900	439414	APR-2006	56,472.41		Bluegrass Gen. CoReactive Power Filing #05-522 MTCO Exit
2006	TROUTMAN SANDERS LLP	923900	444826	MAY-2006	20,053,89 25,497,06	Legal Services	Bluegrass Gen. CoReactive Power Filing #05-522
2006	IROUTMAN SANDERS LLP TROUTMAN SANDERS LLP	923900	439416	MAY-2006	57,003.90		MISO Exit
2006	TROUTMAN SANDERS LLP	923100	450876	3UN-2006	6,568.20		Doe Run Storage Field-Leakage Concerns
2006	TROUTMAN SANDERS LLP	923900	450874	JUN-2006	6,782.02	Legal Services	IMPA/IMEA Keacuve Power Filing-Billing Dispute Rhinarass Gen. (OReactive Power Filing #05-522
2006	TROUTMAN SANDERS ILP	923900	45U8b8 444830	3002-NUC	17.584.24	Legal Services	IMPA/IMEA Reactive Power Filing-Billing Dispute
2008	TROUTMAN SANDERS LEP	923900	450870	JUN-2006	51,558.86		MISO Exit
2006	TROUTMAN SANDERS LLP	923900	456547	JUL-2006	6,280.21	Legal Services	Market-Based Rate Authority
2006	TROUTMAN SANDERS LLP	923900	456550	JUL-2006	10,475.33		Bluegrass Gen. CoReactive Power Filing #U5-522
2006	TROUTMAN SANDERS LLP	923900	462412	JUL-2006	11,610.43	Legal Services	Binegrass Gen. CoReacuve rower rilling #03-322 MTGO Exit
2006	TROUTMAN SANDERS LLP	923900	450552	JUL-2006	5.252.68	l egal Services	IMPA/IMEA Reactive Power Filing-Billing Dispute
2006	TOOLINAN SANDERS LET	923900	462421	AUG-2006	5,270.17		Meldahl Locks & Dam Hydroelectric Project
2006	TROUTMAN SANDERS LLP	923900	462414	AUG-2006	7,955.73	Legal Services	MISO Exit EKPC Contract Dispute-Blue Lick/Bullitt Co. #ER02-2560/02-
2006	TROUTMAN SANDERS LLP	923900	430293	AUG-2006	10,009.73	Legal Services	97 FKPC Contract Dispute-Blue Lick/Bullitt Co. #ER02-2560/02-
;		000110	447180	9002-2018	13 313 08	Services	26
2006	TROUTMAN SANDERS LLP TROUTMAN SANDERS LLP	923900	41/408 462408	AUG-2006	21,557.42	Legal Services	Market-Based Rate Authority
2006	TROUTMAN SANDERS LLP	923900	468340	SEP-2006	6,510.47	Legal Services	EKPC Interconnection Agreement 2005 #05-14/ MISO Evit
2006	TROUTMAN SANDERS LLP TROUTMAN SANDERS LLP	923900	468334 473750	SEP-2006 OCT-2006	5,800.27	Legal Services	Meldahl Locks & Dam Hydroelectric Project

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	Return on Equity (ROE	Market-Based Kate Audionity EKPC Interconnection Agreement 2006 #06-147	Meldahi Locks & Dam Hydroelectric Project	Meldahi Locks & Dam Hydroelectric Project	MISO Exit	Texas Gas Summer No-Induce Service	MISO Exit	EKPC (ransmission) Service Agric.	MISO-KGG #FEO/-100/ #01-001/ #100-001	MISC EXIL (1907-1907)#04-601/#FI 07-86	MINO-KNG #FECO - 100/ #01 001/ # EEO	Koughe redeal Coveringers Areas Secret	even Transmission Service Agmt.: Transm. Services for Post	MACO East, IMEA/IMBA Transm Service Admt.	MICO CAL THEY LIKE A THE A THE ATTOM CO.	MISO CALC AND 07-100/#04-691/#EL07-86	Tro-protocol & Taining	MICO. DCG. #FI 07-100/#04-691/#EL07-86	EKOT Transmission Rate Increase	ATT Dien ibe/Iss ipe-DTE/KU Municipals	Towas Cas Summer No-Notice Service	Order 890-Compliance - LSE	Bluegrass Gen. CoReactive Power Filing #05-522	EKPC Contract Dispute-Blue Lick/Bullitt Co. #ER02-2560/02-		Order 890-Compliance	Doe Run Storage Field-Hinshaw Investigation	Doe Run Storage Field-Hinsnaw Investigation	ATC Disputes/Issues-D1 E/ NO monicipals	I I O-Protocol & Halling	Urder 890-Compilarice	Praisinission incentive rooms 2009	evoc Transmission Service Admit.	Order 890-Rehearing	Gae Transportation Compliance Issues	General Advice - Gas	Bluegrass Gen. CoReactive Power Filing #05-522	Natural Gas Trading Business	ATC Disputes/Issues-DTE/KU Municipals	Order 890-Compliance	Doe Run Storage Field-Hinshaw Investigation	MISO-RSG #EL07-100/#04-691/#EL07-85	Order 890-Compliance - LSE	Doe Run Storage Field-Hinshaw Investigation	Gas Transportation Compliance Issues	ATC Disputes/Issues-DTE/KU Municipals	Order 890-Compilance	Doe Run Storage rield-ninstraw investigation	Bluegrass Gelt, CO: Negerive Comp	FERC Gas Audit 2007	General Advice - Gas	Direct Assignment Tariff Amendments	
Services Provided	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services		Legal Services	Legal Services	Legal Services	Legal Services	Legal Services		Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Legal Scivices	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Legal	Legai	Legal	Lega	Legal	ega		lega i	1 1	legal legal	Popul	egal Fogal	Legal	Legal	_	_	_	_		Lega	3 Legal Services			
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Subject Matter		MISU-NSG # ECOT 1007 FERC Gas Audit 2007	FERC Gas Audit 2007	Paddy's Run-Kellability Standards	FEKC Gas Augil 2007	FEKL INVESTIGATION 2007, NITSA LSE 2007 Amend.; Joint Planning	Att. K; Gen. Adv. Transmission	EKPC-Power Sales Agmt. (PSA)	Order 890-Compliance - LSE	MISO-RSG #EL07-100/#04-691/#ELU/-8b	Order 890-Compliance; Direct Assignment Tanit America.	FERC Gas Audit 2007	Order 890-Compliance - LSE	Paddy's Run-Reliability Standards	Order 890-Compliance; Joint Planning Art. N. 14113A Lac	2007; Direct Assignment Tanni MTCD-DCG #FI 07-100/#04-691/#EL07-86	Joint Planning-Attachment K; Order 890 Compliance LSE;	MISO RSG EL07; Market Base Rate Authority; Gen. Adv.	Transmission	Order משט-בסוווף ומוויבי שמווים ומווים משוים מיים ומווים מיים מיים ומווים מיים ומווים מיים מי	paddy's Run-Reliability Standards; Gen. Advice Transmission	paddy's Run-Reliability Standards	Joint Planning-Attachment K	TVA Request 2007	General Advice - Gas	Doe Run Storage Field-Leakage Concerns	General Advice - Gas	Routine Federal Government Affairs Advice	Market-Based Rate Authority	Compliance w/NERC and SERC Reliability Stationary	General Advice - bds	PERC das Capacity release myan y	Order opposition and Induity	Order 890-Compliance	Compliance w/NERC and SERC Reliability Standards	MISO-RSG #EL07-100/#04-691/#EL07-86	Order 890-Compliance	Order 890-Compliance - LSE	Compliance w/NERC and SERC Reliability Standards	Transmission Strategy 2008	Order 890-Rehearing	FERC Natural das Mist.	Natural Gas Regulatory Protects 2007-86	Miso-Risc #EEO Tariff Amendments	Order 890-Compliance	Reliability Standards Compliance-General Transmission	Transmission Strategy 2008	Bluegrass Gen. CoReactive Power Filing #05-522	Transmission Strategy 2008	General Advice - Gas		William to Desnoyee to I CF AC-1 Ouestion
Services Provided	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Legal Services	Local Cervines	Legal Services	Legal Services	Legal Services	Legal Services	l egal Services	I egal Services	Legal Services		Legal Services	Legal Services		Legal Services	Legal Services	Society Contract		Legal Services	Legal Services	Legal Services					Legal Services	Legal Services	Legal	Legal	Legal		Leyal	903	eda	Legal			Legal	Legal	Legal	٠.			Legal		9 Legal Services		
1	8,649.79	9,953.50	28,590.45	44,289.45	11,629.86	5,433.47	C 201 A7	7 581 60	7 875 04	7 895 36	8 513.24	0 218 51	0 278 45	9,270,45		10,363.59	10,510.71		12,377.71	13,752.01		19,960.85	23,624.26	5,107.14	2,351.22	0,700.11	12 276 87	6.577.78	7,796,99	12,148.86	13,329.45	37,519.63	5,257.83	5,763.66	6,015.80	8,2/3,00	0,507.2	10 036 74	10.253.57	10,363.27	11,831.24	5,242.05	5,644.80	5,778.86	6,601.21	11,550.30	15,694.92	5.307.23	5,475.68	6,665.19		
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Subject Matter	FFRC Gas Capacity Release Inquiry	Order 890-Compliance - LSE	Market-Based Rate Authority	MICO-Continuency Reserve Sharing Group Agmt.	TMEA/TMDA Dower Sales [Sques	Anna Channel Bosonia Channa Group Annt:	MISO-CONDINGENCY NOSCING CHAINS CHOCK TOWNS	WISO-KSG #ELO/-100/ #04-031/ #ELO/-00	Bi-Lateral Trading Agmts.	Transmission Strategy 2008	NITSA-KMPA 2007	Emergency Assistance Agreements (EOP-001)	Transmission Strategy 2008	Market-Based Rate Authority	Terminales Charteon 2008	ransmission su aregy zooo	MISO-Contingency Reserve Sharing Group Agint.	FERC Gas Capacity Release Inquiry	NITSA-KMPA 2007	MISO-RSG #EL07-100/#04-691/#EL07-86	FERC Gas Capacity Release Inquiry	FFRC Gas Capacity Release Inquiry	NTTSA-KMPA 2007	CONTROL Capacity Delease Incluing	FERC 6ds Capacity Neicesch Linguing	NIISA-UMU 2009	MISO-KSG #ELU/-100/#04-031/#ELU/-00	NITSA-KMPA 2007	NITSA-KMPA ZUU/	MISO-RSG #EL07-100/#04-691/#EL07-86	ITO Fee Dispute	Transmission Strategy 2009-ITO Termination	Renewable Power Supply	Order 890-Compliance	Renewable Power Supply	Renewable Power Supply	MISO-Contingency Reserve Sharing Group Agmt.	Transmission Strategy 2009-ITO Termination	I SE SPP/TO Tariff Issues	Transmission Strategy 2009-ITO Termination	Transmission Strategy 2009-170 Termination	Cherry Garland F. Jr. v. Rohm and Haas Co./LG&E	Citation (A) 200 (A) Shelby St.)	DUIDILL, WIIIIE (2/22/06 Fatality-Shelby St.)	Minimum, Willie (J. Z.) 30 Facility States (S. E. et al.	Various		
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	Total	27,780.00	745.00	0.01/1/	12,575.21	2,803.27	11,988.20	5,169.00	5,579.98	5,901.81	6 074 75	2, 7047 76	7,047,60	7,230.0	7,300.70	7,875.97	12,248.38	30,022,08	8 128 66	75 080 78	11,000,73	D. COO U.	יההמיםד	18,1/8./>	5,043.15	6,452.15	6,913.45	19,543.87	5,333.86	25,051.03	6,474.84	5,703.28	5,494.23	6,699.69	7.628.12	8,637.46	9 233 28	0.636 50	0.000,0	10,/30	15,124.51	24,929.55	8,370.10	11,933.24	6,273.99	(31,324.05)	3,390,/95.3/	VCT/CT0/11
	Period	AUG-2008	SEP-2008	SEP-2008	SEP-2008	OCT-2008	OCT-2008	DEC-2008	DFC-2008	DEC-2008	2000	2000	DEC-2008	DEC-2008	DEC-2008	DEC-2008	DFC-2008	DEC-2008	2002 222	1 LB-2009	FEB-2009	APK-2009	APR-2009	APR-2009	MAY-2009	MAY-2009	MAY-2009	MAY-2009	JUN-2009	11 IN-2009	SFP-2009	OCT-2009	DEC-2009	250,200	DEC-2009	2002	מטטר ביים	מסטר הדת	DEC-2009	DEC-2009	DEC-2009	DEC-2009	JUN-2006	MAR-2007	AUG-2007	7	Various	
	Invoice Number	776	779	7,1	781	503	240		340	262	359	384	918	375	025	200	000	941856	949936	963194	963175	1185851	1177646	1177651	1193456	1103138	1195020	1105055	1100011	33023	1193009	1223555	1231335	1198862	1231313	1185860	1193027	1242144	1236431	1247425	1247438	1242154	144114	154816	158255	3017-0020-0307 Adjustment USD 31-MAR-07	Various	
		00 928776	100 928779	300 928771		_				-			900 949918	900 954375							923900 963	923100 118	923100 117					923500											923900 123	923900 124							various Va	
	Account	923100	923100	923900	923900	000500	000000	25.5	923900	923900	923900	923900	923900	923900	003300	25.	27	923	923	923	923	923	923	600	500	26.0	76	7,6	77.	97	92	92	92	92	92.	92	95	92	95	36	66	92	66	6	6	92	e/	
	Vendor	TOOL WANN CANDEDS I I P	TOOL THAN CANDED !! P	TROOLINGS CANDED IN	TROUTMAN SANDERS LLP	I KOU I MAIN SAINDERS LEFT	TROUTMAN SANDERS LLP	TROUTMAN SANDERS LLP	TROUTMAN SANDERS LLP	TROUTMAN SANDERS LLP	TROUTHAN SANDERS LLP	TPOLITIMAN SANDERS LLP	TOO THAN SANDERS II P		KOU I MAIN SAINDERS LLY	TROUTMAN SANDERS LLP	TROUTMAN SANDERS LLP	TROUTMAN SANDERS LLP	TROUTMAN SANDERS LLP	TPOLITMAN SANDERS LLP	TEOLITMAN SANDERS LLP	THE STATE OF THE PARTY OF THE P	COLUMN CANDED I DO	I KOU I MAN SANDERS LLF	TROUTMAN SANDEKS LLP	TROUTMAN SANDERS LLP	TROUTMAN SANDERS LLP	TROUTMAN SANDERS LLP	TROUTMAN SANDERS LLP	TROUTMAN SANDERS LLP	TROUTMAN SANDERS LLP	TROUTMAN SANDERS LLP	TROUTMAN SANDERS LLP	TROUTMAN SANDERS LLP	TROUTMAN SANDERS LLP	TROUTMAN SANDERS LLP	TROUTMAN SANDERS LLP	TROI ITMAN SANDERS LLP	TOUTH SANDERS II P	TOO! TANN SANDERS !! P		THOU MAN SANDERS LET	IKOO IIIANA WANDON KEI TON 110	WOODWAKD HOBSON AND FULLON LET	WOODWAKD HOBSON AND FULLON LLF	CLO Chroadtheet OKESO41- A 8985		
	;	Year	2002	2008	2008	2008	2008	2008	2008	2008	2002	2002	2000	2002	2008	2008	2008	2008	SUUC	2002	6007	5005	5002	2009	5000	2009	2009	2009	2009	2009	2009	2009	2009	2006	2009	2009	2006	2002	2002	9005	6007	2009	6007	2006	2007	2007	2007	A GI SON

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CASE NO. 2009-00549

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

Question No. 143

Responding Witness: Daniel K. Arbough

Q-143. List all fees during the test period, the previous two years and 2010 to date for maintaining lines of credit. List such fees for each line of credit which the Company maintains. Indicate in which account such fees are recorded.

A-143.

	2008		2009		2010 1/1-2/28		Test Period 11/1/2008- 10/31/2009	
\$50 million bilateral line of credit \$50 million bilateral line of credit \$25 million bilateral line of credit	\$	35,000 35,000 17,500	\$	35,000 35,000 17,500	\$	5,658 5,658 2,829	\$	35,000 35,000 17,500
Total line of credit fees	\$	87,500	\$	87,500	\$	8,486	\$	87,500

Fees for lines of credit are recorded in account # 921003 - General office expense / supplies

CASE NO. 2009-00549

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

Question No. 144

Responding Witness: Valerie L. Scott

- Q-144. Does the Company employ a fringe-benefit or overhead factor to assign overhead costs to specific projects? If so, state what these factors were in 2007 and 2008 and show in detail how they were calculated.
- A-144. Yes. See attached.

Organization	Burden Component	01-Jan-07	01-Feb-07	01-Mar-07	01-Apr-07	01-May-07	01-Jun-07	01-Jul-07	01-Aug-07	01-Sep-07	01-Oct-07	01-Nov-07	01-Dec-07
GLOBAL.	WAREHOUSE OH - GENERATION KU	0 24300	0.24300	0 24300	0 24300	0.24300	0.24300	0 24300	0 24300	0.24300	0 24300	0 24300	0 24300
GLOBAL	WAREHOUSE OH - GENERATION LIGE	0.17900	0 17900	0 17900	0 17900	0 17900	0 17900	0 17900	0.17900	0 17900	0.17900	0.17900	0 17900
GLOBAL.	WAREHOUSE OH - T AND D KU	0 24300	0 24300	0.24300	0 24300	0 24300	0 24300	0 24300	0 24300	0 24300	0 24300	0 24300	0 24300
GLOBAL.	WAREHOUSE OH - T AND D LGE	0 17900	0 17900	0 17900	0 17900	0 17900	0.17900	0 17900	0 17900	0 17900	0 17900	0.17900	0 17900
KUTL.	401K	0 04569	0 04569	0 04569	0.04676	0.04676	0.04676	0 04676	0 03710	0 04676	0 04350	0 04350	0 04833
KUTL	ADMINISTRATIVE AND GENERAL	0.01500	0.01500	0 01500	0 01500	0 01500	0.01500	0 01500	0.01500	0 01500	0 01500	0 01500	0 01500
KUTL KUTL	DENTAL INSURANCE FASB 106	0 01126 0 07399	0 01126 0 07399	0 01126 0 07399	0 01147	0.01147	0 01147 0 05290	0 01147	0 00883	0.01147	0.01081	0 01081	0 01307 0 06366
KUTL	FASB 106 FASB 106 INTEREST	0.08124	0 07399	0 07399	0 07243	0 07243	0.03230	0 07243	0.07373	0 07243	0.07410	0 07410	0 08332
KUTL	FASB 112	0.00118	0 00118	0 00118	0.00128	0.00128	0 00128	0 00128	0 00130	0 00128	0 00130	0 00130	(0.38654)
KUTL.	FEDERAL UNEMPLOYMENT TAXES	0 00089	0 00089	0 00089	0.00113	0 00113	0 00113	0 00113	(0 00197)	0 00113	0 00195	0.00195	0.00299
KUTL KUTL	FICA GROUP LIFE INSURANCE	0 10196 0 00735	0 10196	0.10196 0.00735	0 08821 0 00752	0.08821 0.00752	0 08821 0 00752	0.08821	0 08581 0 00817	0 08821 0 00752	0 07221 0 01174	0 07221	0.14344
KUTL	HOLIDAY	0 04948	0 04948	0 04948	0 05063	0 05063	0 05063	0 05063	0 05150	0 05063	0.05131	0.05131	0 04807
KUTL.	LONG TERM DISABILITY	0.00610	0 00610	0 00610	0 00625	0 00625	0 00625	0 00625	0.00925	0 00625	0 00943	0 00943	0.01336
KUT1.	MEDICAL INSURANCE	0 15179	0 15179	0.15179	0 14435	0.14435	0.14435	0 14435	0 13798	0.14435	0 12731	0.12731	0.16850
KUTL KUTL	OTHER OFF-DUTY PENSION INTEREST	0 01349 (0.07068)	(0.01349	0 01349 (0.07068)	0 01140	0.01140 (0.08173)	0 01140 (0 08173)	0 01140 (0 08173)	0.08306)	0 01140 (0 08173)	0.01305 (0.08342)	(0 08342)	0.01446 (0.09790)
KUTL	PENSIONS	0 20582	0 20582	0.20582	0.17557	0 17557	0 17557	0 17557	0 17879	0.17557	0.17688	0.17688	0 20498
KUTL	RETIREMENT INCOME	0 00262	0.00262	0 00262	0 00268	0 00268	0 00268	0.00268	0.00272	0 00268	0 00273	0 00273	(0 00512)
KUTL	SICK	0 02249	0 02249	0.02249	0 04992	0 04992	0.04992	0 04992	0 05060 0 00275	0 04992	0.04373	0 04373	0.06976
KUTL KUTL	STATE UNEMPLOYMENT TAXES TEAM INCENTIVE AWARD - EX - NE	0.07857	0.00114	0 00114 0 07857	0 00071	0.00071	0 00071 0 08981	0.00071	0.07633	0.00071	(0.00059) 0.07747	(0 00059) 0 07747	(0 00028) 0 14342
KUTL	TEAM INCENTIVE AWARD - UNION -	0 07857	0.07857	0 07857	0 08981	0.08981	0 08981	0 08981	0 07633	0 08981	0 07747	0.07747	0 14342
KUTL.	VACATION	0.09165	0 09165	0 09165	0 08847	0 08847	0 08847	0.08847	0.09000	0 08847	0.11458	0 11458	0 13740
KUTL	WORKERS COMP	0 01896	0 01896	0.01896	0.02186	0.02186	0 02186	0.02186	0 01969	0.02186	0.01850	0.01850	(0 00536)
KUTL (P10405) KUTL (P10470)	ENGINEERING OH - GEN ENGINEERING OH - TRANS	0.01100	0 01100	0 01100 0 17500	0.02750	0 02750 0 09000	0 02750 0 09000	0 02750 0 09000	0.04000	0.02750	0.09000 0.09000	0 04000 0 09000	0 02750 0 09000
KUTL (P10660)	ENGINEERING OH - DIST	0.17500	0 13000	0 20000	0 20000	0.24000	0 24000	0 24000	0.03000	0 24000	0 24000	0 24000	0 24000
	ENGINEERING OH - DIST	0 13000	0 13000	0 20000	0 20000	0 24000	0 24000	0 24000	0.24000	0 24000	0 24000	0.24000	0 24000
							0.01513	0.04542	0.04260	0.04543	0.00000	0.02055	0.04354
LUTL LUTL	401K ADMINISTRATIVE AND GENERAL	0 04575	0.04575	0 04575	0 04542 0 01500	0.04542 0.01500	0 04542 0 01500	0.01500	0 04360 0 01500	0 04542 0 01500	0 03855 0 01500	0 03855	0 04356 0 01500
LUTL	DENTAL INSURANCE	0 01030	0 01030	0 01030	0.01036	0 01036	0.01036	0 01036	0 00540	0.01036	0 01010	0 01010	0 01133
LUTL	FASB 106	0 08010	0.08010	0.08010	0 06505	0.06505	0 06505	0 06505	0 06627	0 06505	0 06971	0 06971	0 07694
LUTL	FASB 106 INTEREST	0 11610	0 11610	0.11610	0.09819	0 09819	0 09819	0.09819	0.09999	0.09819	0.10518	0 10518	0 11518
LUTL LUTL	FASB 112 FEDERAL UNEMPLOYMENT TAXES	0 00080	0 00501	0 00501	0.00511	0 00511 0 00128	0.00511	0 00311	0.00085	0 00511	0 00544	0.00052	(0.08884) 0.00104
LUTL	FICA	0.10399	0.10399	0.10399	0.10511	0 10511	0.10511	0 10511	0 08925	0 10511	0.05728	0 05728	0 04294
LUTIL.	GROUP LIFE INSURANCE	0.00616	0 00616	0.00616	0.00612	0.00612	0 00612	0 00612	0 00708	0 00612	0 00918	0 00918	0 00030
LUTL	HOLIDAY LONG TERM DISABILITY	0.04936	0.04936	0 04936	0 04901	0 04901	0.00604	0.04901	0.04982	0.04901	0 04225 0 00782	0 04225 0 00782	0 08357
LUTI. LUTL	MEDICAL INSURANCE	0.00609	0 00609 0 13963	0 00609 0 13963	0.00604 0.13130	0 00604 0 13130	0 13130	0 13130	0 13358	0.00004	0 10652	0.10652	0.01055
LUTL	OTHER OFF-DUTY	0 01346	0 01346	0 01346	0 00321	0 00321	0 00321	0.00321	0 00338	0.00321	0 00608	0.00608	0 00557
LUTL	PENSION INTEREST	(0.16414)	(0 16414)	(0 16414)	(0.17869)	(0.17869)	(0 17869)	(0 17869)	(0 18141)	(0.17869)	(0 19068)	(0 19068)	(0.21036)
LUTL.	PENSIONS	0 23556	0 23556 0 00287	0 23556 0 00287	0 22986 0 00285	0.22986 0.00285	0 22986 0 00285	0.22986	0 23368 0 00290	0 22986 0 00285	0.26325	0.26325	() 28758 (() 01588)
LUTL LUTL	RETIREMENT INCOME SICK	0 00287 0.01795	0 00287	0 01795	0 00285	0.02296	0.02296	0.00283	0.02328	0 00283	0.00304	0.00304	0.04112
LUTL.	STATE UNEMPLOYMENT TAXES	0 00112	0 00112	0 00112	0.00069	0.00069	0 00069	0 00069	0 00041	0 00069	0 00024	0.00024	0.00055
LUTL	TEAM INCENTIVE AWARD - EX - NE	0 08315	0.08315	0 08315	0.09094	0.09094	0 09094	0.09094	0.08119	0.09094	0 08175	0 08175	0 15184
LUTL LUTL	TEAM INCENTIVE AWARD - UNION - VACATION	0.08315 0.09363	0 08315 0 09363	0.08315 0.09363	0.09094 0.08535	0 09094 0 08535	0.09094	0 09094 0 08535	0 08119	0.09094 0.08535	0 08175 0 10726	0.08175	0.15184 0.19505
LUTL	WORKERS COMP	0 02187	0.02187	0 02187	0.02242	0.02242	0.02242	0.02242	0.02277	0 02242	0.02394	0 02394	(0.13315)
LUTL (P01055)	ENGINEERING OH - DIST	0 18000	0 18000	0.18000	0.18000	0.18000	0.18000	0.18000	0 18000	0 18000	0 18000	0 18000	0 18000
LUTL (P02020)	ENGINEERING OH - GEN	0 00400	0 00400	0 00400	0.02750	0.02750	0 02750	0 02750	0 04250	0 02750	0 04250	0 04250	0 02750
LUTL (P03010) LUTL (P03600)	ENGINEERING OH - TRANS ENGINEERING OH - DIST	0 20000 0 18000	0.20000	0 20000 0 18000	0.08000	0 08000 0.18000	0.08000 0.18000	0.08000	0.08000	0.08000 0.18000	0.08000 0.18000	0.08000	0.08000 0.18000
LUT1, (P04460)	ENGINEERING OH - DIST	0.18000	0 18000	0 18000	0 18000	0.18000	0 18000	0.18000	0.18000	0 18000	0.18000	0 18000	0 18000
SERV	401K	0 04612	0 04612	0.04612	0 04666	0.04666	0 04666 0 00818	0 04666	0 03660	0 04666	0.02595	0.02595	(0 00484)
SERV SERV	DENTAL INSURANCE FASB 106	0 00781 0 02857	0.00781	0.00781 0.02857	0 00818 0 02076	0.02076	0.02076	0 00818 0 02076	0 00431 0 01973	0.00818	0.00746	0 00746 0 02081	0.00669
SERV	FASB 106 INTEREST	0 01036	0 01036	0 01036	0 00657	0.00657	0 00657	0 00657	0.00624	0 00657	0 00658	0 00658	0.00250
SERV	FASB 112	0 00606	0.00606	0 00606	0 00611	0 00611	0 00611	0.00611	0.00583	0.00611	0.00615	0 00615	(0.22741)
SERV	FEDERAL UNEMPLOYMENT TAXES	0.00362	0 00362	0.00362	0.00003	0.00003	0 00003	0.00003	(81000 0)	0.00003	(0 00025)	(0 00025)	0 00066
SERV SERV	FICA GROUP LIFE INSURANCE	0 09302 0 00697	0.00697	0 09302 0 00697	0 09527 0 00706	0.09527 0.00706	0 09527 0 00706	0 09527 0 00706	0 09190 0 00778	0 09527	0.08265	0 08265 0 00986	0 05488
SERV	HOLIDAY	0.04889	0.04889	0.04889	0 04946	0 04946	0 04946	0.04946	0 04721	0.04946	0 04455	0 04455	0 05152
SERV	LONG TERM DISABILITY	0 00597	0 00597	0.00597	0.00604	0.00604	0 00604	0 00604	0 00803	0 00604	0 00928	0.00928	0 01026
SERV	MEDICAL INSURANCE	0 10495	0.10495	0 10495	0 10995	0 10995	0 10995	0.10995	0 10499	0.10995	0.08457	0 08457	0.08545
SERV SERV	OTHER OFF-DUTY PENSION INTEREST	0.01333	0 01333	0 01333 0 00033	0 01009 0 00565	0 01009 0 00565	0 01009 0 00565	0.01009 0.00565	0.01382 0.00545	0.01009	0 00896 0 00577	0.00896 0.00577	0.00786
SERV	PENSIONS	0 18958	0 18958	0 18958	0 21659	0 21659	0 21659	0 21659	0.20698	0 21659	0.21079	0 21079	0.16698
SERV	RETIREMENT INCOME	0 00282	0.00282	0.00282	0 00285	0 00285	0.00285	0.00285	0 00272	0.00285	0 00288	0 00288	(0.01172)
SERV	SICK	0 01778	0.01778	0.01778	0.03363	0.03363	0 03363	0 03363	0 02527	0 03363	0.00106	0.00106	(0.01822)
SERV SERV	STATE UNEMPLOYMENT TAXES TEAM INCENTIVE AWARD - EX - NE	0 00093 0 13304	0.00093	0.00093 0.13304	0.00471 0.14464	0.00471	0 00471 0 14464	0 00471 0 14464	0 00323 0 14436	0 00471 0 14464	0 00304 0 15705	0 00304 0 15705	0.00303
SERV	VACATION	0 08284	0.08284	0 08284	0.07856	0 07856	0 07856	0 07856	0.07493	0 07856	0 10812	0 10812	0 17907
SERV	WORKERS COMP	0 00094	0 00094	0 00094	0 00095	0 00095	0 00095	0 00095	0 00023	0 00095	(0.00278)	(0 00278)	(0 00381)

Stores expense rate for 2007 was calculated in April 2006 for use in preliminary development. Amounts for March 2006 were used in the calculation Balances in accounts remained consistent during 2007, therefore rate was not adjusted in 2008

		MAR-2006
LGE	154001 MATERIALS/SUPPLIES	23,773,651
	154003 LIMESTONE	162,999
	163001 STORES EXPENSE	3,882,818
	163002 WAREHOUSE EXPENSES	328,912
	163003 FREIGHT	65,077
	163004 ASSET RECOVERY	9,556
	163005 SALES TAX	99,035
	163006 PHYS INVENT ADJUSTMT	(143,656)
	163007 INVOICE PRICE VARIANCES	(19,256)
	163100 OTHER	35,063
		4,257,548
		0.179
KU	154001 MATERIALS/SUPPLIES	25,153,336
	154003 LIMESTONE	134,151
	163001 STORES EXPENSE	5,147,821
	163002 WAREHOUSE EXPENSES	686,306
	163003 FREIGHT	108,095
	163005 SALES TAX	194,264
	163006 PHYS INVENT ADJUSTMT	(82,828)
	163007 INVOICE PRICE VARIANCES	15,787
	163100 OTHER	44,695
		6,114,139
		0.243

Distribution Operations	<u> 2007</u>	<u>LGE</u>	<u>KU</u>
Local Engineering Rates - Applied to Capital Projects	January	18%	13%
For the years 2007 and 2008	February - April	18%	20%
	May - December	18%	24%

January 2007 Actuals Year 05			Year 200	7-2009		
LGE:	Raw Capital	Bur LE		Raw Capital	Bur LE	
P01055 - TOTAL DIRECTOR ENERGY DELIVERY	55,271,468	5,040,123				
P03600 - TOTAL ASSET MANAGEMENT - LGE	1,933,288	994,903				
P04460 - TOTAL GAS STORAGE, CONTROL AND COMPLIANCE	4,275,184	1,497,011	2006			
008810	50,421	2,873,761	Using .20			Use 18%
Total	61,530,361	10,405,798	0.17	58,000,000	10,700,000	0.18
KU:						
P11015 - TOTAL KU DISTRIBUTION OPER OPER AND MAINT NETWORK	36,776,642	2,623,231				
P10660 - TOTAL ASSET MANAGEMENT - KU	938,139	727,108	2006			
018810	0	1,452,218	Using .10			Use 13%
Total	37,714,781	4,802,557	0.13	38,000,000	5,000,000	0.13

February-April 2007		Feb-De	c 2007			
LGE:		Raw Capital	Bur LE	Calculated Rate	Current Rate	New Rate
Total		52,000,000	8,600,000			
	LE Balance Jan 2007		0			
			8,600,000	17%	18%	18%
KU:						
Total		48,000,000	8,500,000			
	LE Balance Jan 2007		1,504,000			
			10,004,000	21%	13%	20%

May-December 2007		May-De	ec 2007			
LGE:		Raw Capital	Bur LE	Calculated Rate	Current Rate	New Rate
Total		43,500,000	7,000,000			
	LE Balance March 2007		285,000			
			7,285,000	17%	18%	18%
KU:						
Total		38,000,000	7,500,000			
	LE Balance March 2007		1,466,000			
			8,966,000	24%	20%	24%

Preliminary	661,499		Preliminary	677,473	
2007	35,640,005 558,666 769,241 (977,233) 350,674		2007	38,083,417 374,270 2,032,529 (2,033,730) 373,070	
Dec	8,319,277 3 519,454 60,000 (228,780) 350,674	2.75% 1.50% 4.25%	<u>Dec</u>	10,900,822 582,843 90,000 (299,773) 373,070	2.75% 1.50% 4.25%
Nov	3,120,327 592,068 60,000 (132,614) 519,454	4.25% 1.50% 5.75%	Nov	3,571,514 635,703 90,000 (142,861) 582,843	4.00% 1.50% 5.50%
Oct	2,199,452 625,545 60,000 (93,477) 592,068	4.25% 1.50% 5.75%	<u>Oct</u>	4,873,181 740,630 90,000 (194,927) 635,703	4.00% 1.50% 5.50%
Sep	1,027,340 593,796 60,000 (28,252) 625,545	2.75% 1.50% 4.25%	Sep	3,888,750 757,571 90,000 (106,941) 740,630	2.75% 1.50% 4.25%
Aug	3,478,228 681,621 60,000 (147,825) 593,796	4.25% 1.50% 5.75%	Aug	2,309,900 759,967 90,000 (92,396) 757,571	4.00% 1.50% 5.50%
TI.	3,891,359 728,634 60,000 (107,012) 681,621	2.75% 1.50% 4.25%	Jul	3,484,765 765,798 90,000 (95,831) 759,967	2.75% 1.50% 4.25%
Jun	4,064,117 736,985 60,294 (68,645) 728,634	2.75% 1.50% 4.25%	Jul	2,773,168 761,879 857,979 (854,059) 765,798	2.75% 1.50% 4.25%
May	3,579,383 721,659 91,096 (75,771) 736,985	2.75% 1.50% 4.25%	May	3,010,085 717,782 90,523 (46,427) 761,879	2.75% 1.50% 4.25%
Apr	2.168,055 720,257 63,194 (61,791) 721,659	2.75% 1.50% 4.25%	Apr	1,336,083 663,715 129,475 (75,408) 717,782	2.75% 1.50% 4.25%
Mar	3,233,855 674,157 56,239 (10,140) 720,257	0.40% 1.50% 1.90%	<u>Mar</u>	1,095,133 595,096 82,393 (13,773) 663,715	1.10% 1.50% 2.60%
Feb	1,078,529 613,398 67,499 (6,740) 674,157	0.40% 1.50% 1.90%	Feb	528,205 480,759 200,471 (86,134) 595,096	1.10% 1.50% 2.60%
Jan	(519,916) 558,666 70,919 (16,187) 613,398	0.40% 1.50% 1.90%	Jan	311,810 374,270 131,689 (25,200) 480,759	1.10% 1.50% 2.60%
LG&E	Capital Clearing Account Balance Debits Credits Clearing Account Balance	Local Eng G&A Total Rate Used) X	Capital Clearing Account Balance Debits Credits Clearing Account Balance	Local Eng G&A Total Rate Used

Transmission Local Engineering Clearing Accounts

LG&E	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007
Capital Clearing Account Balance Debits Credits Clearing Account Balance	480,593 (97,890) 253,701 (111,051) 44,760	514,957 44,760 112,305 (72,358) 84,707	(71,470) 84,707 103,385 (52,238) 135,854	1,869,575 135,854 118,692 (20,896) 233,650	445,044 233,650 110,870 (30,511) 314,008	1,050,967 314,008 110,677 (25,734) 398,952	1,261,000 398,952 110,000 (100,880) 408,072	1,209,000 408,072 110,000 (96,720) 421,352	1,356,000 421,352 110,000 (108,480) 422,872	1,356,000 422,872 110,000 (108,480) 424,392	1,388,000 424,392 110,000 (111,040) 423,352	3,874,884 423,352 110,000 (309,991) 223,361	13,739,000 (97,890) 1,469,630 (1,148,379) 223,361
Local Eng G&A Total Rate Used	20.00% 1.50% 21.50%	20.00% 1.50% 21.50%	20.00% 1.50% 21.50%	8.00% 1.50% 9.50%	8.00% 1.50% 9.50%	8.00% 1.50% 9.50%	8.00% 1.50% 9.50%	8.00% 1.50% 9.50%	8.00% 1.50% 9.50%	8.00% 1.50% 9.50%	8.00% 1.50% 9.50%	8.00% 1.50% 9.50%	
17.1	re I	r G	Mar	Anr	Mav	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007
Capital Clearing Account Balance Debits Credits Clearing Account Balance	1,221,622 263,705 384,459 (173,977) 474,187	(91,236) (218,871) (218,871)	1,486,058 164,080 138,026 (150,071) 152,035	1,045,274 152,035 105,678 (167,654) 90,059	1,233,870 90,059 140,875 (188,606) 42,328	1,290,869 42,328 373,935 (317,544) 98,719	1,290,870 98,719 175,290 (116,178) 157,831	1,981,829 157,831 175,290 (178,365) 154,755	1,784,870 154,755 175,290 (160,638) 169,407	2,082,871 169,407 175,290 (187,458) 157,238	2,090,370 157,238 175,290 (188,133) 144,394	3,506,044 144,394 175,290 (315,544) 4,140	263,705 263,705 2,103,475 (2,363,040) 4,140
Local Eng G&A Total Rate Used	17.50% 1.90% 19.40%	17.50% 1.50% 19.00%	17.50% 1.50% 19.00%	9.00% 1.50% 10.50%	9.00% 1.50% 10.50%	9.00% 1.50% 10.50%	9.00% 1.50% 10.50%	9.00% 1.50% 10.50%	9.00% 1.50% 10.50%	9.00% 1.50% 10.50%	9.00% 1.50% 10.50%	9.00% 1.50% 10.50%	

LGE Utilit. Benefit Dollars	LGE Utility, KU and SERVCO Benefit Dollars for Burden Calculation	VCO ilculation				1	LGE Utilit	LGE Utility, KU and SERVCO Labor Base for Burden Calculation 2007	RVCO lculation		
					L_		12	7007			
1.03	KU	Servco	Total		Hours	Exempt	Non I Exempt	Bargaining Unit	Hrry-non union	Vacancies	Total
				LGE UTILITY		197	9/	625	0	65	963
517,835	561,303	535,348	1,614,480	Manting tever		34,080	12,400	102,840		5,200	154,520
309,871	366,120	478,092	1,154,083	Vacation nous		:	. ;			78 17	
7 021 690	7.564,054	7,194,341	21,780,085	Average Kate after		39.35	20.56	71.29		70.07	
11 845 629	10.256.724	12,995,391	35,097,745	Total Labor	2,088	16,184,032	3,263,062	35,607,699	0	3,843,590	58,898,383
(8.254.269)	(3,522,355)	22,820	(11,753,804)			1 740 970	754 978	2 806 050	0	147,264	4,549,171
4,028,134	3,687,070	1,958,470	9,673,674	Vacation dollars	8	682.086	137,524	1,500,708	0	161,990	2,482,307
5,838,277	4,048,255	709,859	10,596,391	Sick dollars	32	248,031	50,009	545,712	0	58,906	902,657
2,300,629	2,277,042	64.500	2,109,500	Other off-duty	24	186,023	37,506	409,284	0	44,179	8 611 129
306,040	304,219	409,406	1,019,664	Total off-duty	1,944	2,457,019	480,017	5,261,734		416,332	
251,719	58,985	415,438	726,142							- 1	
144 184	130.456	193,209	468,048	Net Available Dollars		13,727,013	2,783,045	30,345,945	0	3,431,251	50,287,254
1 433 657	4 150 067	9,119,882	17,703,606	include 10% ot union				33,380,539	0		53,321,848
4,434,00			000	KU UTILITY		134		150	441		586
4,708,392	7 465 670	3,351,390	8,299,367	Vacation Hours		23,200	34,360	23,480	69,160		154,760
105,200	1 120 750	1 718 687	3 742 103		-	37.23	22.97	27.47	28.77	27.35	
769,209	672.455	914,015	2,263,464	increase Total Labor	2,088	10,415,675	9,735,656	8,605,105	26,492,104	3,255,088	58,503,628
		,	1000			863,655	789,209	645,108	1,989,768	124,716	4,412,455
5,545,183	5,386,038	6,376,504	17,307,725		G	370 074			1,116,525	137,188	2,465,670
42,743	46,776	247,815	337,335	Holiday dollars	ç	430,77			603 613		
59,840	60,477	64,077	184,394	Sick dollars	40	199,534	186,507	164,849 98,909			- 1
				Total off-duty	1,936	1,621,884	1-1	1,271,533	3,918,312	361,676	8,671,340
				Net Available Dollars		8,793,792	8,237,721	7,333,572 8,066,929	22,573,792	2 2,893,411	49,832,288 52,823,024
				LGE SERVICES							
				Staffing level		740	31 080	00		3,120	144,360
				Vacation Hours Average Rate after		43.47				36.39	
				increase		20 63	0 46		0	0 2,963,310	79,519,335
				Total Labor	7,088	٥ _	3				
				Vacation dollars	0	4,783,120	399,629		0 0	0 124,890	
				Holiday dollars Sick dollars	32	iï			0	0 45,415	5 1,218,687
				Other off-duty	24	9,409,928	5 108,820 8 1,242,546		0		2
				500000						0 7 645 407	7 68 548.957
				Net Available Dollars		57,678,79	57,678,795 8,224,755		0	II.	1
						anakaning manakani					168,668,499
				Total Net Available Total Labor Dollars							196,921,345

Vacation Holiday

0.0828 0.0178 0.0133 0.0930

0.0936

Vacation Holiday Sick

0.1330

Other Off-Duty

0.0135 0.1020

0.0180

Sick

Pension
Pension Interest
FASB 106
Fasb 106 interest
Thrift (401K)
Worker's Comp
LT Disability

0.1896 0.0003 0.0286 0.0104 0.0069 0.0060

0.2058 (0.0707) 0.0740 0.0812 0.0457 0.0190

0.2356 (0.1641) 0.0801 0.1161 0.0457 0.0219

Pensions
Pension Interest
FASB 106
Fasb 106 interest
Thrift (401K)
Worker's Comp
LT Disability

Dental Insurance Group Life Insurance Medical Insurance

0.0078 0.0070 0.1050

0.0113 0.0073

0.0103 0,0062

Group Life Insurance

Dental Insurance

K

LGE

0.1518

0.1396

Medical Insurance

LGE Utility, KU and SERVCO Benefit Dollars for Burden Calculation 2007

Fasb 112

0.0061 0.0028

0.0012 0.0026 0.0786 0,0916 0.0225

0.0050 0.0029 0.0831

Post emp - FASB 112

Retirement Income

acct Accrued TIA

Retirement Inc. acct Accrued TIA

state

0.0036

3

0.0009

0.0011 60000

Fica

0.1040 0.0135

FICA Payroll Taxes

Other Off-Duty

0.0008 0.0011

Federal Payroll Taxes

State Payroll Taxes

Attachment to Response to LGE AG-1 Question No. 144
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Scott

1.035 1.035 1.035 1.035

union (after current contract) union current contract

Wage Inc assumption exempt

												rage
		Percents in	Full Year	YTD Feb	Mar	YTD Mar	Remaining	Labor Base	Burden %	Difference	March Labor	
		Oracle Jan	Preliminary	Burdens from Disc	Preliminary Burden	Preliminary burdens	Burdens Apr - Dec	Apr - Dec	Apr - Dec			Comment
Serven			470 477	70.240	42.007	122 427	257.026	50,597,699	0,00706	-0.01%	6,177.862	
	Life Dental	0 00697 0 00781	479,473 551,125	79,349 88,886	43,087 48,247	122,437 137,133	357,036 413,992	30,397,099	0.00700	-0 04%	0,177.002	
	Medical	0 10495	7,406,355	1,194,559	648,378	1,842,937	5,563,418		0.10995	-0 50%		
	401(k)	0 04612	3,170,596	524,957	284,922	809,879 104,832	2,360,717 305,757		0.04666 0. 00 604	-0 05% -0 01%		
	LTD Retirement Income	0.00597 0.00282	410,588 193,767	67,935 32,102	36,897 17,413	49,514	144,253		0.00285	0 00%		
	Pension	0.18958	14,287,871	2,157,824	1,171,188	3,329,012	10,958,859		0.21659	-2 70%		Revised per Mercer
	Pension Interest	0 00033	291,622	3,714	2,057	5,771	285,851		0.00565	-0 53%		Revised per Mercer
	Fasb 106 Fasb 106 interest	0 02857 0 01036	1,551,969 514,518	325,159 117,919	176,504 63,975	501,662 181,894	1,050,307 332,624		0.02076 0.00657	0 78% 0 38%		Revised per Mercer Revised per Mercer
	Fasb 112	0 00606	415,438	68,924	37,441	106,364	309,074		0.00611	0 00%		
	TIA	0.13304	9,735,012	1.531,716	828,794	2,360,510	7,374,502		0.14464	-1 16%		Recale and PY accrual
	Workers Comp	0.00094	64,500 39,072,834	10,708	5,813	16,521	47,979 29,504,367		0.00095	-3.85%		
	Total benefits	0.54353	39,072,834	6,203,751	3,364,715	9,568,466	29,304,307		0.30401	-5.8578		
	Off-duty											
	Vacation	0.08284	5,429,661	942,901	511,748	1,454,649	3,975,012		0.07856 0.04946	0 43% -0 06%		
	Holiday Sick	0 04889 0 01778		556,437 202,327	302,038 109,832	858,476 312,159	2,502,595 1,701,691		0.04346	-1 59%		used historical sick hrs per employee
	Other	0.01333	744,820	151,722	82,374	234,096	510,724		0.01009	0.32%		-
		0.16284	11,549,402	1,853,387	1,005,993	2,859,380	8,690,022		0.17175	-0.89%		
	D 11 4											
	Payroll taxes FICA	0 09302	6,545,172	1,108,588	579,482	1,688,070	4,857,102	50,985,122	0.09527	-0 22%	6,229,571	
	FUTA	0 00362	65,966	41,719	22,521	64,240	1,726		0.00003	0 36%		
	SUTA	0.00093	256,633	10,703	5,823	16,527	240,107		0.10001	-0.38%		
		0,09757	6,867,771	1,161,011	607,826	1,768,837	5,098,935		0,10001	-0.24%		
	Total	80.394%	57,490,007	9,218,148	4,978,534	14,196,683	43,293,324		85.376%	-4.98%		
.GE												i
<u>voe</u>	Life	0 00616	302,691	50,379	28,139	78,518	224,173	36,647,374	0.00612	0.00%	4,566,505	
	Dental	0 01030	510,844	84,156	47,024	131,179	379,665		0.01036	-0 01%		
	Medical	0 13963	6,589,901	1,140,515	637,628	1,778,143	4,811,758		0.13130	0 83% 0 03%		2005 IBNR adj
	401(k) LTD	0.00609	2,247,317 298,948	373,977 49,734	208,916 27,791	582,893 77,525	1,664,424 221,423		0.04542 0.00604	0 00%		
	Retirement Income	0 00287	141,038	23,502	13,111	36,614	104,424		0.00285	0 00%		
	Pension	0 23556	11,423,574	1,924,001	1,075,683	2,999,684	8,423,891		0.22986	0 57%		Revised per Mercer
	Pension Interest Fash 106	(0.16414) 0.08010		(1,342,033) 654,337	(749,557) 365,788	(2,091,590) 1,020,125	(6,548,404) 2,383,738		(0.17869) 0.06505	1 45% 1 51%		Revised per Mercer Revised per Mercer
	Fasb 106 Interest	0.11610	3,403,863 5,076,868	948,384	530,165	1,478,548	3,598,320		0.09819	1 79%		Revised per Mercer
	Fasb 112	0 00501	251,719	41,597	22,858	64,455	187,264		0.00511	-0 01%		
	TIA	0 08315	5,214,873	802,288	443,953	1,246,241	3,968,632		0.09094	-0.78% -0.05%		Recale and PY accrual
	Workers Comp Total benefits	0.02187	1,100,000 27,921,642	178,629 4,929,465	99,889 2,751,389	278,518 7,680,853	821,482 20,240,789		0.02242	5.35%		
	roug ocherica	<u> </u>	21,1221,012			114401455						
	Off-duty								0.00525	0.020/		
	Vacation Holiday	0 09363 0 04936	4,320,035 2,424,785	764.771 403,183	427,562 225,414	1,192,332 628,598	3,127,702 1,796,188		0.08535 0.04901	0 83% 0 03%		
	Sick	0.01795	1,070,028	146,518	81,969	228,487	841,542		0.02296	-0 50%		
	Other	0.01346	289,321	110,174	61,477	171,651	117,670		0.00321	1.03%		
		0.17441	8,104,169	1,424,646	796,421	2,221;067	5,883,102		0.16053	1.39%		
	Payroli taxes											
	FICA	0 10399	5,411,680	1,004,314	555,253	1,559,567	3,852,113	43,641,777	0.10511	-0.11%	5,339,247	
	FUTA	0 00080	59,032	7,720	4,280	12,000	47,033 25,364		0.00128 0.00069	-0 05% 0.04%		
	SUTA	0.00112	42,166 5,512,878	1,022,844	5,992 565,525	16,802 1,588,369	3,924,509		0.10709	-0.12%		
	Total	86,877%	41,538,690	7,376,955	4,113,335	11,490,289	30,048,400		80.258%	6.62%		
				~								_
κυ												
	Life Dental	0.00735	354,398 541,358	57,157 87,649	32,017 49,085	89,173 136,734	265,225 404,624	35,270,046	0.00752 0.01147	-0.02% -0.02%	4,357.775	
	Medical	0.15179	6,934,280	1,181,634	661,468	1,843,102	5,091,178		0.14435	0 74%		2005 IBNR adj
	401(k)	0 04569	2,204,144	355,697	199,125	554,821	1,649,322		0.04676	-0.11%		-
	LTD	0.00610	294,480	47,582	26,604	74,185	220,294		0.00625	-0 01%		
	Retirement Income Pension	0 00262 0 20582	126,279 8,691,755	20,413	11,408 896,938	31,821 2,499,226	94,458 6,192,530		0.00268 0.17557	-0 01% 3.03%		Revised per Mercer
	Pension Interest	(0 07068)		(550,056)	(308,026)	(858,082)	(2,882,581)		(0.08173)	1 10%		Revised per Mercer
	Fasb 106	0.07399	2,763,711	575,572	322,430	898,002	1,865,709		0.05290	2 11%		Revised per Mercer
	Fasb 106 Interest	0 08124	3,541,013	632,357	354,015	986,372	2,554,641		0.07243	0 88%		Revised per Mercer
	Fasb 112 TIA	0.00118 0.07857	58,985 4,759,755	8,774 706,398	5,158 393,036	13,932 1,099,434	45,053 3,660,321		0.00128 0.08981	-0.01% -1.12%		Recale and PY accrual
	Workers Comp	0.00610	945,000	147,458	26,604	174,062	770,938		0.02186	1.58%		
	Total benefits	0,60104	27,474,495	4,872,922	2,669,861	7,542,783	19,931,713		0.55115	4.99%		
	Off-duty											
	Vacation	0 09165	4,233,261	713,599	399,369	1,112,968	3,120,293		0.08847	0 32%		
	Holiday	0 04948	2,386,733	385,226	215,620	600,846	1,785,888		0.05063	-0 12%		## ##/
	Sick Other	0 02249 0.01349	2,034,380 565,906	175,530 104,970	98,009 58,805	273,539 163,776	1,760,841 402,131		0.04992 0.01140	-2.74% 0.21%		Used historical sick hrs per emp
	Other	0.17711	9,220,280	1,379,325	771,804	2,151,128	7,069,152		0.20043	-2.33%		
												l
	Payroll taxes	U TUTOS	5,019 127	913 763	510.080	1,423 852	3,595,274	40,756.618	0.08821	1 38%	5.002.651	
	Payroll taxes FICA FUTA	0.10196 0.00089	5,019,127 58,328	913,763 7,858	510,089 4,430	1,423,852 12,288	3,595.274 46,040	40,756,618	0.08821 0.00113	1 38% -0 02%	5,002,651	
	FICA	0 00089 0.00114	58,328 45,114	7,858 10,300	4,430 5,728	12,288 16,028	46,040 29,087	40,756,618	0.00113 0.00071	-0 02% 0.04%	5,002,651	
	FICA FUTA	0 00089	58,328	7,858	4,430	12,288	46,040	40,756,618	0.00113	-0 02%	5,002,651	
	FICA FUTA	0 00089 0.00114	58,328 45,114 5,122,569	7,858 10,300	4,430 5,728	12,288 16,028	46,040 29,087	40,756,618	0.00113 0.00071	-0 02% 0.04%	5,002,651	

Scott

		Percents in Oracle	Full Year Preliminary	YTD Jun Burdens	Jul Preliminary	YTD Jul Preliminary	Remaining Burdens	Labor Base	Burden %	Difference	July Labor
Servco		Jul		from Disc	Burden	burdens	Aug - Dec	Aug - Dec	Aug - Dec		
Same	Life	0 00706	509,254	246,091	41,373	287,464	221,789	28,512,938	0.00778	-0 07%	5,863,210
	Dental	0 00818	451,331	280,362	47,973	328,335	122,996 2,993,563		0.00431 0.10499	0 39% 0 50%	
	Medical 401(k)	0 10995 0 04666	7,406,355 2,944,450	3,768,109 1,627,332	644,683 273,557	4,412,792 1,900,890	1,043,560		0.10455	1 01%	
	LTD	0 00604	475,030	210,634	35,431	246,064	228,966		0.00803	-0.20%	
]	Retirement Income	0 00285	193,767	99,456	16,716	116,171	77,596		0.00272	0 01%	
	Pension	0 21659	14,287,871	7,116,477	1,269,901	8,386,379	5,901,493		0.20698	0 96%	
	Pension Interest	0 00565	291,622	103,206	33,124	136,330	155,292		0.00545	0 02%	
ì	Fasb 106	0 02076	1,551,969	867,685	121,708	989,393 336,681	562,576 177,837		0.01973 0.00624	0 10% 0 03%	
	Fasb 106 interest Fasb 112	0 00657 0 00611	514,518 415,438	298,137 213,411	38,544 35,815	249,226	166,212		0.00583	0 03%	
	TIA	0.14464	9,925,004	4,925,166	854,914	5,780,080	4,144,924		0.14436	0 03%	
	Workers Comp	0.00095	64,500	52,375	5,560	57,935	6,565		0.00023	0.07%	
	Total benefits	0.58201	39,031,109	19,808,441	3,419,300	23,227,741	15,803,368		0.55324	2.88%	
1	Off-duty	0 07856	5,429,661	2,832,494	460,620	3.293,115	2,136,546		0.07493	0 36%	
1	Vacation Holiday	0 04946	3,361,070	1,724,981	289,998	2,014,979	1,346,091		0.04721	0.23%	
	Sick	0.03363	1,814,510	896,888	197,190	1,094,078	720,433		0.02527	0 84%	
ļ	Other	0.01009	865,043	411,811	59,182	470,993	394,050		0.01382	-0.37%	
		0.17175	11,470,285	5,866,174	1,006,991	6,873,164	4,597,120		0.16123	1.05%	
	D. 11.4										
	Payroll taxes FICA	0 09527	6,545,172	3,343,457	563,076	3,906,533	2,638,639	28,712,950	0.09190	0.34%	5,910,623
1	FUTA	0 00003	60,961	65,891	200	66,091	(5,129)	,,	(0.00018)	0 02%	,,
	SUTA	0.00471	219,695	99,040	27,835	126,875	92,821		0.00323	0.15%	
1	•	0.10001	6,825,829	3,508,388	591,111	4,099,499	2,726,330		0.09495	0.51%	
	.		FR 257	00 102 02-	f 017 455	24 200 407	22 124 016		DC 04351	4 4301	
	Total	85.376%	57,327,222	29,183,002	5,017,402	34,200,405	23,126,818		80,942%	4.43%	
L											
LGE											
	Life	0 00612	320,341	150,130	25,671	175,801	144,540	20,418,951	0.00708	-0 10%	4,196,593
	Dental	0 01 03 6	406,053	252,411	43,477	295,888	110,165		0.00540	0 50%	
1	Medical	0 13130	6,590,766	3,312,193	551,008	3,863,201	2,727,565		0.13358	-0.23%	
	401(k)	0 04542	2,195,169	1,114,316	190,598	1,304,914	890,255		0.04360	0 18%	
	LTD Retirement Income	0 00604 0 00285	331,716 141,038	148,180 69,958	25,356 11,958	173,535 81,916	158,181 59,122		0,00775 0,00290	-0 17% 0 00%	
	Pension	0.22986	11,423,574	5,687,494	964,643	6,652,137	4,771,437		0.23368	-0 38%	
	Pension Interest	(0 17869)	(8,639,994)	(4,185,853)	(749,876)		(3,704,265)		(0.18141)	0 27%	
İ	Fasb 106	0 06505	3,403,863	1,777,705	272,968	2,050,674	1,353,189		0.06627	-0 12%	
	Fasb 106 Interest	0.09819	5,076,868	2,623,060	412,054	3,035,114	2,041,754		0.09999	-0.18%	
	Fasb 112	0 00511	251,719	124,630	21,444	146,075	105,644		0.00517	-0 01% 0 97%	
	TIA Workers Comp	0 09094 0.02242	4,979,980 1,100,000	2,548,933 540,928	454,057 94,070	3,002,990 634,998	1,976,990 465,002		0.08119 0.02277	-0.04%	
	Total benefits	0.53496	27,581,093	14,164,087	2,317,427	16,481,513	11,099,580		0.52796	0.70%	
1	Off-duty										
	Vacation	0.08535	4,320,035	2,188,822	358,162	2,546,984	1,773,051		0.08683	-0 15%	
	Holiday	0 04901	2,424,785	1,201,843	205.686 96,367	1,407,530 594,603	1,017,255 475,425		0.04982 0.02328	-0 08% -0 03%	
	Sick Other	0.02296 0.00321	1,070,028 289,321	498.236 206,819	13,475	220,294	69,027		0.00338	-0.02%	
1	32.0	0.16053	8,104,169	4,095,720	673,690	4,769,411	3,334,758		0.16332	-0.28%	
1											
	Payroll taxes					2 500 215		24250500	0.00000	1.000	4002.110
J	FICA	0 10511	5,411,680	3,064,373 30,398	524,841 6,408	3,589,215 36,806	1,822,465 17,302	24.350,698	0.08925 0.00085	1.59% 0.04%	4,993,119
1	FUTA SUTA	0 00128 0.00069	54,108 38,447	26,576	3,456	30,001	8,416		0.00041	0.03%	
	30171	0.10709	5,504,235	3,121,347	534,705	3,656,052	1,848,183		0.09051	1.66%	
1	Total	80.258%	41,189,497	21,381,154	3,525,823	24,906,976	16,282,521		78.179%	2.08%	
KU								·····			
120	Life	0 00752	364,578	173,602	30,706	204,308	160,270	19,628,121	0.00817	-0 06%	4,083,377
	Dental	0.01147	485,700	265,456	46,845	312,302	173,399		0.00883	0 26%	
1	Medical	0 14435	6,759,681	3,462,027	589,429	4,051,457	2,708,225		0.13798	0.64%	
1	401(k)	0 04676	1,998,837	1,079,716	190,950	1,270,666	728,171		0.03710	0.97%	
1	LTD	0.00625	351,382	144,330	25,504	169,834	181,547		0.00925	-0 30% 0.00%	
1	Retirement Income Pension	0 00268 0 17557	126,279 8,691,755	61,918 4,465,540	10,936 716,938	72,854 5,182,478	53,425 3,509,277		0.00272 0.17879	-0.32%	
	Pension Interest	(0.08173)	(3,740,663)	(1,776,660)	(333,730)		(1,630,273)		(0.08306)	0 13%	
	Fasb 106	0 05290	2,763,711	1,488,834	216,002	1,704,836	1,058,875		0.05395	-0.10%	
	Fasb 106 Interest	0 07243	3,541,013	1,797,976	295,763	2,093,739	1,447,274		0.07373	-0 13%	
1	Fasb 112	0 00128	58,985	28,301	5,216	33,517	25,468		0.00130	0 00%	
l	TIA	0 08981	4,506,643	2,354,236	424,454	2,778,690	1,727,953		0.07633	1.35%	
1	Workers Comp Total benefits	0.02027 0.54956	945,000 26,852,902	475,775 14,021,053	82,768 2,301,781	558,542 16,322,834	386,458 10,530,068		0.01969 0.52477	0.06% 2.48%	
j	Loui centilo	0.54750	20,002,702	11,021,000	-,-01,101						
1	Off-duty										
1	Vacation	0.08847	4,233,261	2,105,416	361,251	2,466,667	1,766,594		0.09000	-0.15%	
[Holiday	0 05063	2,386,733	1,169,201	206,761	1,375,961	1,010,772		0.05150	-0 09%	
	Sick	0 04992	2,034,380	837,378	203,861	1,041,238	993,142 227,926		0.05060 0.01161	-0 07% -0.02%	
1	Other	0.01140	565,906 9,220,280	291,424 4,403,418	46,557 818,429	337,980 5,221,847	3,998,433		0.20371	-0.02%	
		U.2017	-,,	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<u> </u>						
	Payroll taxes										
{	FICA	0 08821	5,019,127	2,659,554	416,911	3,076,466	1,942,661	22,638,088	0.08581	0.24%	4,726,174
	FUTA	0 00113	1,091	40,333	5,339	45,672	(44,581)		(0.00197)	0 31%	
1	SUTA	0.00071	92,911 5,113,129	27,332 2,727,219	3,373 425,623	30,705 3,152,842	62,206 1,960,287		0.00275	-0.20% 0.35%	
		0.03000	2,113,149	4,141,419	742,043	2,122,042	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		0.00033	V. J. J / B	
	Total	84.004%	41,186,311	21,151,690	3,545,833	24,697,523	16,488,788		81.508%	2.50%	
L		Andrew Charles and Charles Committee and Charles and C									

	Percents in	Full Year	YTD Aug	Sep	YTD Sep	Remaining	Labor	Burden	Difference	Sep Labor
	Oracle Aug	Preliminary	Burdens from Disc	Preliminary Burden	Preliminary burdens	Burdens Oct - Dec	Base Oct - Dec	% Oct - Dec		
Servco										
Life	0 00778	531,158	332,063	42.198	374,261	156,897	16,313.023	0.00962	-0 18%	5,424,862
Dental	0 00431 0 10499	515,585 6,977,036	351,172 5,007,990	23,401 569,554	374,573 5,577,545	141,013 1,399,491		0,00864 0.08579	-0 43% 1 92%	
Medical 401(k)	0.03660	2,775,686	2,104,801	198,547	2,303,349	472,337		0.02895	0.76%	
LTD	0 00803	477,107	292,597	43,563	336,160	140,948		0.00864	-0 06%	
Retirement Income	0 00272	193,767	131,587	14,763	146,350	47,417		0.00291	-0.02%	
Pension	0 20698	14,159,555	9,559,904	1,122,816	10,682,720	3,476,835		0.21313	-0 62%	
Pension Interest	0.00545	291,622	167,256	29,546	196,802	94,820		0.00581	-0 04%	
Fasb 106	0.01973	1,551,969	1,101,216	107,035	1.208,252	343,717		0.02107 0.00666	-0.13% -0.04%	
Fasb 106 interest Fasb 112	0 00624 0 00583	514,518 415,438	372,019 282,285	33,835 31,623	405,854 313,908	108,664 101,530		0.00622	-0.04%	
TIA	0 14436	9,962,806	6,613,631	789,829	7,403.459	2,559,347		0.15683	-1 25%	
Workers Comp	0.00023	18,521	58,942	1,249	60,191	(41,671)		(0.00255)	0.28%	
Total benefits	0.55324	38,384,769	26,375,463	3,007,960	29,383,423	9,001,345		0.55173	0.15%	
Off-duty										
Vacation	0 07493	5,902,756	3,717,869	406,499	4,124,367	1,778,389		0.10902	-3.41%	
Holiday	0 04721	3,274,435	2,282,615	256,107	2,538,721	735,714		0.04510 0.00358	0 21% 2 17%	
Sick Other	0 02527 0.01382	1,429,626 752,872	1,234,234 551,216	137,069 74,972	1,371,304 626,188	58,323 126,684		0.00338	0.61%	
Other	0.16123	11,359,690	7,785,934	874,646	8,660,580	2,699,109		0.16546	-0.42%	
	0.10125	11,555,656	7,105,554	0,13,010	0,000,500					
Payroli taxes										
FICA	0.09190	6,302,672	4,436,590	502,801	4,939,391	1,363,281	16,318,786	0.08354	0 84%	5,471,345
FUTA	(0 00018)	60,961	64,938	(977)	63.960	(2,999)		(0.00018)	0.00%	
SUTA	0.00323	219,695	144,954	17,687	162,641	57,054		0.00350	-0.03%	
	0.09495	6,583,328	4,646,481	519,511	5,165,992	1,417,336		0.08685	0.81%	
Total	80.942%	56,327,786	38,807,878	4,402,117	43,209,996	13,117,791		80.404%	0.54%	
1 Out	00.74276	30,341,100	30,007,070	7,402,117	75,205,770	12,117,771		30,704 /0	0.27/0	
									, <u></u>	
LGE										
Life	0 00708	338,584	204,423	27,936	232,359	106,225	12,101,150	0.00878	-0 17%	3,946,414
Dental	0 00540	476,485	315,700	21,292	336,992	139,493		0.01153	-0 61%	
Medical	0 13358	6,179,939	4,397,433	527,162	4,924,596	1,255,344		0.10374	2 98%	
401(k)	0.04360	2,115,309	1,478,372	172,062	1,650,434	464,876		0.03842	0.52%	
LTD	0 00775	322,582	205,080	30,572	235,652	86,930		0.00718	0 06%	
Retirement Income	0.00290	141,038	93,51 <i>5</i> 7,586,602	11,427 922,186	104,942 8,508,788	36,096 3,127,248		0.00298 0.25843	-0 01% -2 47%	
Pension Pension Interest	0 23368 (0 18141)	(8,639,994)		(715,931)	(6,376,990)	(2,263,004)		(0.18701)	0 56%	
Fasb 106	0 06627	3,403,863	2,315,754	261,534	2,577,288	826,575		0.06831	-0 20%	
Fasb 106 Interest	0 09999	5,076,868	3,435,043	394,614	3,829,657	1,247,211		0.10307	-0 31%	
Fasb 112	0 00517	251,719	166,712	20,418	187,130	64,589		0.00534	-0 02%	
TIA	0 08119	5,030,145	3,409,882	384,466	3,794,349	1,235,797		0.08602	-0 48%	
Workers Comp	0.02277	1,100,000	726,061	89,872	815,933	284,067		0.02347	-0.07%	
Total benefits	0.52796	27,432,575	18,673,520	2,147,609	20,821,128	6,611,446		0,53025	-0.23%	
07.1										
Off-duty Vacation	0 08683	4,512,957	2,894,267	342,681	3,236,948	1,276,009		0.10545	-1 86%	
Holiday	0 04982	2,302,268	1,606,751	196,607	1,803,358	498,909		0.04123	0.86%	
Sick	0 02328	1,163,415	687,666	91,886	779,552	383,863		0.03172	-0 84%	
Other	0.00338	319,493	233,848	13,341	247,189	72,304		0.00597	-0.26%	
	0.16332	8,298,132	5,422,532	644,516	6,067,048	2,231,085		0.18437	-2.11%	
Payroll taxes	0.00005	c 070 C11	4.045.010	422.660	4 488 470	704077	14365 700	0.06450	2.450/	4 72 6 40 6
FICA	0.08925	5,272,511	4,065,819	422,660	4,488,479	784,032 8,484	14,365,798	0.06479 0.00070	2 45% 0 01%	4,735,496
FUTA SUTA	0 00085 0.00041	53,840 38,496	41,343 32,308	4,013 1,952	45,356 34,260	4,237		0.00076	0.01%	
30174	0.09051	5,364,847	4,139,470	428,625	4,568,095	796,752		0.06584	2.47%	
Total	78.179%	41,095,554	28,235,522	3,220,749	31,456,271	9,639,283		78.046%	0.13%	
								-		
VALUE OF THE PARTY								·		····
<u>KU</u> Life	0.00017	404 757	227 05/	21 410	260 266	135,490	11,844,293	0.01144	U 3301	3,846,802
Life Dental	0 00817 0 00883	404,756 518,141	237,856 347,701	31,410 33,983	269,266 381,685	135,490	11,044,293	0.01144 0.01152	0 33% -0 27%	5,040,802
Medical	0 13798	6,655,830	4,613,634	530.769	5,144,403	1,511,427		0.12761	1 04%	
401(k)	0 03710	2,108,126	1,419,798	142,710	1,562,508	545,618		0.04607	-0.90%	
LTD	0 00925	343,195	208,409	35,580	243,989	99,206		0.00838	0 09%	
Retirement Income	0 00272	126,279	83,983	10,470	94,454	31,825		0.00269	0 00%	
Pension	0 17879	8,658,610	5,913,806	687,763	6,601,569	2,057,041		0.17367	0 51%	
Pension Interest	(0.08306)				(2,769,629) 2,133,069	(971,034)		(0.08198) 0.05324	-0 11%	
Fasb 106 Fasb 106 Interest	0 05395 0 07373	2,763,711 3,541,013	1,925,546 2,395,321	207,523 283,643	2,133,069	630,642 862,049		0.05324	0 07% 0.10%	
Fash 112	0 00130	58,985	38,852	4,991	43,843	15,142		0.00128	0.10%	
TIA	0 07633	4,627,063	3,168,216	338,376	3,506,592	1,120,471		0.08227	-0 59%	
Workers Comp	0.01969	945,000	644,942	75,740	720,681	224,319		0.01894	0.08%	
Total benefits	0.52477	27,010,046	18,547,942	2,063,451	20,611,394	6,398,653		0.52790	-0.31%	
		-								
Off-duty			9 00 1 7-5	246	2 101 227	1 200 212				
Vacation	0 09000	4,519,333	2,834,798	346,225	3,181,023	1,338,310		0.11299 0.05040	-2 30% 0 11%	
Holiday Sick	0.05150 0.05060	2,381,661 1,950,872	1,586,591 1,248,149	198,095 194,640	1,784,687 1,442,789	596,974 508,083		0.05040	0.77%	
Other	0.01161	582,242	385,466	44,670	430,136	152,106		0.01284	-0.12%	
	0.20371	9,434,108	6,055,005	783,630	6,838,635	2,595,473		0.21913	-1.54%	
Payroll taxes			_							
FICA	0 08581	5,004,602	3,624,615	380,421	4,005,036	999,566	13,619,456	0.07339	1 24%	4,433,096
FUTA	(0 00197)		(30,558)	(8,730) 12 182	(39,288)	40,3 <i>7</i> 9 (17,013)		0.00296 (0.00125)	-0 49% 0.40%	
SUTA	0.00275	92,371 5,098,063	97,202 3,691,260	12,182 383,872	109,384 4,075,132	1,022,931		0.00125)	1.15%	
1	0.08039	2,020,003	2,021,200	303,612	-,010,104	.,022,731		0,07311	1.13/6	
Total	81.508%	41,542,218	28,294,207	3,230,954	31,525,161	10,017,057		82.214%	-0.71%	
	THE RESERVE OF THE PERSON NAMED IN									

Servco		Accounts	12/31/07 Balance	Dec Burdens to be reversed	Revised Oracle Balance	Targeted Balance	Revised to be burden in Dec.	from prior period labor	Remaining to be burdened at the new rate	Dec Labor Base	Percentage
											40.000011
	Life Dental	184101 184104	(47.007) (7,115)	(33,499) (38,848)	(13,508) 31,733		(13,508) 31,733	112 96	(13,396) 31,829	4,760,832 4,760,832	(0 00281) 0 00669
	Medical	184103, 184105, 184107, 184140	(116,626)	(522,281)	405,655	-	405,655	1,173	406,828	4,760,832	0 08545
	401(k)	184108	(245.188)	(221,726)	(23,462)	•	(23,462)	414	(23,048)	4,760,832	(0 00484)
	LTD	184093 184109 184110	20,104 (200,129)	(28,652) (13,533)	48,757 (186,597)	(130,757)	48,757 (55,839)	103 36	48,859 (55,804)	4,760,832 4,760,832	0 01026 (0 01172)
	Retirement Income Pension	184091, 184092	(14,264,723)	(1,028,479)	(13,236,244)	(14,028,555)	792,311	2,669	794,980	4,760,832	0.16698
	Pension Interest	184117 184119	(295,865)	(26,827)	(269,038)	(291,622)	22,584	72	22,656	4,760,832	0 00476
	Fash 106	184094 184097 184118 184120	(1,568,995) (519,989)	(98,574) (31,197)	(1,470,420) (488,793)	(1,551,969) (500,596)	81,549 11,803	260 82	81,809 11,885	4,760,832 4,760,832	0 01718 0 00250
	Fasb 106 interest Fasb 112	184095 184098 232109	(420,270)	(29,012)	(391,259)	691,462	(1,082,721)	77	(1,082,644)	4,760,832	(0.22741)
	TIA	184040	(10,071,868)	(695,393)	(9,376,476)	(10,149,162)	772,687	1,713	774,400	4,821,103	0 16063
	Workers Comp Total benefits	184075, 184073, 184074,232105	(22,658)	(4,542) (2,772,562)	(18,116)	(25,961,200)	(18,116) 973,432	(19) 6,788	(18,135) 980,220	4,760,832	(0.00381) 0.20386
	Off-duty										
	Vacation	184001, 184002, 242002	(6,427,182)	(372,787)	(6,054,395)	(6,905,677)	851,282	1,225	852,506	4,760,832	0 17907
	Holiday Sick	184010, 184011 184020, 184021	9,791 (246,835)	(234,891) (159,951)	244,682 (86,884)	-	244,682 (86,884)	580 156	245,262 (86,728)	4,760,832 4,760,832	0.05152 (0.01822)
	Other	184030, 184031	(10,393)	(47,919)	37,526		37,526	119	37,407	4,760,832	0.00786
			(6,674,618)	(815,547)	(5,859,071)	(6,905,677)	1,046,606	2,079	1,048,448		0.22022
	Payroll taxes suta	236005	(142,557)	(22,666)	(119,891)	(134,475)	14,584	41	14,625	4,821,103	0 00303
	futa	236006	(38,520)	(144)	(38,376)	(41,581)	3,205	(2)	3,203	4,821,103	0 00066
	fica	236007	(1,308,692)	(458,324)	(850,368)	(1,113,984)	263,615	983	264,598	4,821.103	0.05488
			(1,489,769)	(481,134)	(1,008,636)	(1,290,040)	281,404	1,022	282,426		0.05858
	Total		(35,924,717)	(4,069,242)	(31,855,475)	(34,156,916)	2,301,442	9,889	2,311,094		0.48266
<u>LGE</u>	Life	184101	(19,711)	(20,570)	859		859	148	1.006	3,385,442	0 00030
	Dental	184104	3,288	(34,878)	38,166		38,166	195	38,361	3,385,442	0 01133
	Medical	184103, 184105, 184107, 184140	5,493	(442,205)	447,698	•	447,698	2,302	449,999	3,385,442	0.13292
	401(k) Retirement Income	184108 184093	(6,291) (142,078)	(152,957) (9,592)	146,666 (132,487)	(78,652)	146,666 (53,834)	809 57	(53,778)	3,385,442 3,385,442	0 04356 (0 01588)
	L,TD	184109 184110	15,274	(20,312)	35,586	•	35,586	134	35,720	3,385,442	0 01055
	Pension	184091, 184092	(11,156,645)	(773,422)	(10,383,224)	(11,352,036)	968,812	4,757	973,570	3,385,442	0 28758
	Pension Interest Fasb 106	184117 184119 184094 184097	8,532,774 (3,363,607)	601,395 (218,911)	7,931,379 (3,144,696)	8,639,994 (3,403,863)	(708,615) 259,167	(3,549) 1,311	(712,164) 260,478	3,385,442 3,385,442	(0 21036) 0 07694
	Fasb 106 interest	184118 184120	(5,016,359)	(330,438)	(4,685,920)	(5,073,869)	387,949	1,975	389,923	3,385,442	0 11518
	Fasb 112	184095 184098 232109	(248,725)	(17,196)	(231,529)	69,333	(300,862)	102	(300,760)	3,385,442	(0 08884)
	TIA Workers Comp	184040 184075, 184073, 184074,232105	(5,204,544) (145,727)	(410,980) (75,455)	(4,793,564) (70,272)	(5,480,725) 380,945	687,161 (451,217)	1,452 446	688,613 (450,771)	4,535,176 3,385,442	0.15184 (0.13315)
	Total benefits	101075, 101075, 101071,252105	(16,746,860)	(1,905,521)	(14,841,339)	(16,298,873)	1,457,534	10,139	1,467,673	5,545,712	0.38196
	Off-duty										
	Vacation	184001, 184002, 242002	(4,311,372)	(287,086)	(4,024,286)	(4,682,762)	658,476	1,862	660,338	3,385,442	0 19505
	Holiday	184010, 184011	116,989	(165,042)	282,031	•	282,031	881	282,911	3,385,442	0 08357
	Sick Other	184020, 184021 184030, 184031	61,493 7,989	(77,204) (10,770)	138,698 18,759		138,698	527 98	139,225 18,857	3,385,442 3,385,442	0.04112 0.00557
	Ouici	104030, 144031	(4,124,901)	(540,102)	(3,584,799)	(4,682,762)	1,097,964	3,368	1,101,331	5,505,442	0.32531
	Payroll taxes							_			
	suta futa	236005 236006	(21,655) (33,602)	(3,114) (5,792)	(18,541) (27,810)	(21,017) (32,531)	2,476 4,721	9 16	2,484 4,737	4,535,176 4,535,176	0 00055 0 00104
	fica	236007	(900,920)	(475,290)	(425,630)	(618,959)	193,329	1,400	194,729	4,535,176	0.04294
			(956,177)	(484,196)	(471,981)	(672,507)	200,526	1,424	201,950		0.04453
	Total		(21,827,937)	(2,929,819)	(18,898,118)	(21,654,142)	2,756,024	14,930	2,770,954		0.75180
<u>ku</u>	116	194101	(16.498)	(76 77/)	9 041		9 051	(022)	8,029	7 767 169	0 00247
	Life Dental	184101 184104	(16,425) 5,190	(25,376) (38,149)	8,951 43,339		8,951 43,339	(922) (848)	8,029 42,491	3,252,163 3,252,163	0.00247
	Medical	184103, 184105, 184107, 184140	78,541	(479,438)	557,979	•	557,979	(9,987)	547,992	3,252,163	0.16850
	401(k)	184108	5,098	(155,483)	160,580	•	160,580	(3,413)	157,167	3,252,163	0.04833
	LTD Retirement Income	184093 184109 184110	23,127 (115,851)	(21,068) (8,931)	44,195 (106,920)	(90,475)	44,195 (16,445)	(741) (214)	43,455 (16,659)	3,252,163 3,252,163	0 01336 (0 00512)
	Pension	184091, 184092	(8,461,956)	(584,863)	(7,877,093)	(8,557,610)	680,517	(13,880)	666,637	3,252,163	0 20498
	Pension Interest	184117 184119	3,688,092	272,347	3,415,745	3,740,663	(324,918)	6,546	(318,372)	3,252,163	(0.09790)
	Fasb 106 Fasb 106 interest	184094 184097 184118 184120	(2,728,720) (3,493,787)	(176,296) (241,365)	(2,552,423) (3,252,422)	(2,763,711) (3,529,198)	211,288 276,776	(4,256) (5,815)	207,032 270,961	3,252,163 3,252,163	0.06366 0.08332
	Fasb 112	184095 184098 232109	(57,781)	(4,268)	(53,513)	1,203,471	(1,256,984)	(102)	(1,257,086)	3,252,163	(0 38654)
	TIA	184040	(4,803,248)	(360,579)	(4,442,669)	(5,014,042)	571,373	(7,429)	563,944	3,932,192	0 14342
	Workers Comp Total benefits	184075, 184073, 184074,232105	(35,715) (15,913,435)	(72,543) (1,896,012)	36,828 (14,017,423)	52,797 (14,958,105)	(15,969) 940,682	(1,451) (42,512)	(17,420) 898,170	3,252,163	(0.00536) 0.24619
	Officians										
	Off-duty Vacation	184001, 184002, 242002	(4,664,901)	(296,715)	(4,368,186)	(4,824,020)	455,834	(8,996)	446,838	3,252,163	0 13740
	Holiday	184010, 184011	(8,324)	(168,682)	160,358		160,358	(4,026)	156,332	3,252,163	0 04807
	Sick	184020, 184021	64,511	(165,779)	230,290	•	230,290	(3,430)	226,859	3,252,163	0.06976
	Other	184030, 184031	9,962	(38,100)	<u>48,062</u> (3,929,476)	(4,824,020)	48,062 894,544	(1,024)	47,037 877,067	3,252,163	0.01446
	Payroll taxes										
	suta	236005 236006	(18,036)	(2,733)	(15,303) (10,658)	(14,156)	(1,148)	56	(1,091)	3,932,192 3,932,192	(0 00028) 0.00299
	futa fica	236006	(15,284) (280,243)	(4,626) (353,792)	73,549	(22,612) (497,417)	11,954 570,966	(186) (6,934)	11,768 564,032	3,932,192 3,932,192	0.14344
			(313,563)	(361,152)	47,588	(534,184)	581,772	(7,064)	574,709		0.14615
	Total		(20,825,749)	(2,926,439)	(17,899,311)	(20,316,309)	2,416,998	(67,053)	2,349,945		0.66203
								\-/,555)			

Dental Insurance 205,049 Group Life Insurance 305,049 Hospitalization 11,624,639 FASB 106 3,403,862 FASB 106 3,403,862 FASB 106 interest 5,073,876 FASB 106 interest 5,073,876 FASB 106 interest 3,403,862 FASB 106 interest 3,28,912 FASB 106 interest 3,28,912	LGE 477,172 305,049 ,235,298 ,624,639 ,639,990)	KU S	Serveo	LGE	KU	Servco
6,5 (8,6) 3,4,7 (8,1) 2,5,6,7 (8,1) 4,4	,172 ,049 ,298 ,639 ,990)					
6,5,6,3,4,6,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1	,049 ,298 ,639 ,990)	519,441	518,401	0.01071	0.01217	0.00816
(8) (8) 3,5,5 2,5,5 (8) 11,1,0	,298 ,639 ,990) ,862	367,896	479,296	0.00685	0.00862	0.00754
t (8,6) rrest 5,6 sime 21,1 ant 21,4	,,639 ,,990) ,,862	6,718,209	7,064,058	0.13992	0.15738	0.11118
nterest (8, 3, 6, 10, 10, 10, 10, 10, 10, 10, 10, 10, 10	,990) ,862	8,650,227	14,135,193	0.26086	0.20264	0.22248
14 Test 3, 3, 5, 11 Test 2, 2, 2, 11	,862	(3,740,676)	291,751	(0.19388)	(0.08763)	0.00459
2,5,7		2,763,711	1,552,443	0.07638	0.06474	0.02443
2, 21, 21, 4	3.876	3,529,200	501,172	0.11386	0.08267	0.00789
ncome np nent 21, 21, 4	,815	2,099,302	2,658,276	0.04757	0.04918	0.04184
21,	75,898	99,164	128,723	0.00170	0.00232	0.00203
nt 21,	940,772	909,792	13,269	0.02111	0.02131	0.00021
nent 21,	328.912	350,645	487,686	0.00738	0.00821	0.00768
21,	(69,338)	(1,203,056)	(659,370)	(0.00156)	(0.02818)	(0.01038)
	5,962	21,063,855	27,170,899	0.49090	0.49344	0.42765
	5,416,460	4,910,928	10,132,622	0.09991	0.09543	0.15821
	4.771.115	4,528,509	6,305,839	0.10706	0.10608	0.09925
	2,428,303	2,342,211	3,346,206	0.05449	0.05487	0.05267
	1,181,635	2,010,950	1,357,715	0.02652	0.04711	0.02137
Other Off-Duty 315	315,372	579,425	755,705	0.00708	0.01357	0.01189
	8,696,425	9,461,094	11,765,466	0.19515	0.22163	0.18518
5,390	5,390,618	5,198,828	6,263,294	0.09944	0.10102	0.09780
4	40,731	93,445	223,616	0.00075	0.00182	0.00349
	57,907	5,724	65,097	0.00107	0.00011	0.00102
TAXES 5,489	5,489,256	5,297,998	6,552,008	0.10126	0.10295	0.10231
	1	10 777 04	V00 0C7 55	0.88771	0.91345	0.87335
41,478,104	8,104	40,733,874	72,020,274	0.00/21	CFCLC:0	20000
Straight time labor 44,56	44,563,410	42,688,127	63,535,351	0.88721	0.91345	0.87335
me rate	54,210,837	51,462,341	64,043,667	0.20117	0.19838	0.26052

Organization	Burden Component	01-Jan-08	01-Feb-08	01-Apr-08	01-May-08	01-Jun-08	01-Jul-08	01-Aug-08	01-Oct-08	01-Nov-08	01-Dec-08
GLOBAL	WAREHOUSE OH - GENERATION KU	0.24300	0 24300	0 24300	0.24300	0.24300	0 24300	0.24300	0.24300	0.24300	0 24300
GLOBAL.	WAREHOUSE OH - GENERATION LGE	0 17900	0.17900	0 17900	0 17900	0 17900	0 17900	0 17900	0 17900	0 17900	0 17900
GLOBAL.	WAREHOUSE OH - T AND D KU	0 24300	0 24300	0.24300	0 24300	0.24300	0 24300	0.24300	0.24300	0 24300	0 24300
GLOBAL.	WAREHOUSE OH - T AND D LGE	0.17900	0 17900	0 17900	0.17900	0 17900	0 17900	0.17900	0 17900	0 17900	0 17900
KUTL	401K	0 05181	0.05310	0.05426	0 05426	0.05426	0.05426	0 05594	0 05690	0.05690	0 05416
KUTL	ADMINISTRATIVE AND GENERAL	0.01500 0.01105	0 01500	0.01500 0.01157	0 01500 0 01157	0 01500 0 01157	0 01500 0 01157	0.01500 0.01194	0.01500 0.01214	0 01500 0 01214	0.01500
KUTL KUTL	DENTAL INSURANCE FASB 106	0 05622	0.05610	0 05423	0.05423	0.05423	0.05423	0.05592	0 05687	0 05687	0 07506
KUTL	FASB 106 INTEREST	0.06519	0 07187	0 06660	0 06660	0 06660	0.06660	0.06867	0 06984	0.06984	0 09217
KUTL	FASB 112	0.00043	0 00044	0.00043	0 00043	0 00043	0 00043	0.00044	0 00045	0 00045	0 08121
KUTL	FEDERAL UNEMPLOYMENT TAXES	0 00090	0.00090	0 00047	0 00047	0 00047	0 00047	0 00100	0 00132	0.00132	0 00795
KUTI.	FICA	0 08625	0 08625	0 09012	0 09012	0 09012	0 09012	0 08797	0 08623	0.08623	0 14366
KUTL	GROUP LIFE INSURANCE	0.00719	0 00737	0.00753	0.00753	0 00753	0.00753	0.00776	0.00789	0 00789	0 01355
KUTL KUTL	HOLIDAY LONG TERM DISABILITY	0 04791 0 00787	0 04910 0 00807	0.05018	0 00825	0 05018 0 00825	0 05018 0 00825	0 05174 0 00507	0 05262 0 00744	0.05262 0.00744	0 05937 0 01277
KUTL	MEDICAL INSURANCE	0 15145	0.15521	0 15861	0 15861	0 15861	0 15861	0.15207	0 14326	0 14326	0 08560
KUTL.	OTHER BENEFITS	N/A	0 00675	0.00690	0.00690	0 00690	0 00690	0.00902	0 01246	0 01246	(0.00282)
KUTL	OTHER OFF-DUTY	0 01136	0 01164	0 01190	0 01190	0 01190	0 01190	0 02206	0 01615	0.01615	(0 00448)
KUTL	PENSION INTEREST	(0.06348)	(0 05192)	(0 05037)	(0.05037)	(0.05037)	(0.05037)	(0.05193)	(0.05281)	(0 05281)	(0 07037)
KUTL	PENSIONS	0.17903	0 12665	0 12705	0 12705	0 12705	0 12705	0 13100	0 13324	0 13324	0 17785
KUTL KUTL	RETIREMENT INCOME SICK	0 00390 0 04084	0.00400 0.04185	0 00408 0 05060	0 00408 0 05060	0 00408 0.05060	0 00408 0 05060	0.00421 0.04234	0.00429	0 00429 0 04081	(0 00158) 0 01607
KUTL	STATE UNEMPLOYMENT TAXES	0 00062	0 00062	0 00030	0.00030	0.00000	0 00030	0 00069	0.04081	0 00090	0 00438
KUTL	TEAM INCENTIVE AWARD - EX - NE	0 08100	0.07858	0 08518	0 08518	0 08518	0 08518	0.07354	0.08464	0 08464	0 12406
KUTI.	TEAM INCENTIVE AWARD - UNION -	0 08100	0 07858	0 08518	0.08518	0.08518	0 08518	0.07354	0 08464	0 08464	0 12406
KUTL	VACATION	0 09021	0 09245	0 09448	0 09448	0 09448	0 09448	0 09741	0 09908	0.09908	0.18125
KUTL	WORKERS COMP	0 01589	0.00111	0 00113	0 00113	0 00113	0 00113	(0 02442)	(0 03472)	(0 03472)	(0 04158)
KUTL (P10405)	ENGINEERING OH - GEN	0 01750	0 01750	0 01750	0 01750	0.02250	0.02250	0 02250	0.02250	0 02250	0 02250
KUTL (P10470) KUTL (P10660)	ENGINEERING OH - TRANS ENGINEERING OH - DIST	0.10500 0.21000	0 10500 0 21000	0.10500 0.21000	0.10500 0.10000	0.00000 0.10000	0 00000 0 10000	0.00000 0.10000	0 00000 0 05000	0 00000 0 05000	0 00000 0 05000
KUTL (P11015)	ENGINEERING OH - DIST	0 21000	0 21000	0 21000	0.10000	0 10000	0.10000	0.10000	0.05000	0 05000	0.05000
					• • • • • • • • • • • • • • • • • • • •		• • • • • • • • • • • • • • • • • • • •				
LUT1.	401K	0 05183	0 05187	0 05227	0 05227	0 05227	0 05227	0 05370	0 05519	0 05519	0 04674
LUTL	ADMINISTRATIVE AND GENERAL	0 01500	0.01500	0 01500	0 01500	0.01500	0 01500	0.01500	0 01500	0 01500	0 01500
LUTL LUTL	DENTAL INSURANCE FASB 106	0 01000 0 06919	0 01000 0 06455	0.01008 0.05824	0.01008 0.05824	0.01008 0.05824	0 01008 0 05824	0 01035 0 05985	0 01064 0 06151	0 01064 0 06151	(0 00279) 0 07153
LUTI.	FASB 100 FASB 106 INTEREST	0.00919	0.10209	0 09712	0 09712	0 03824	0 09712	0.09979	0.10257	0 10257	0 11926
LUTL	FASB 112	0.00642	0 00642	0.00647	0.00647	0 00647	0.00647	0.00665	0.00683	0.00683	(0 09199)
LUTL:	FEDERAL UNEMPLOYMENT TAXES	0.00084	0 00100	0.00119	0 00119	0 00119	0.00119	0 00129	0 00209	0.00209	(0 00257)
LUTL	FICA	0 08572	0.10186	0 09883	0 09883	0.09883	0.09883	0 10305	0 08318	0 08318	0.01634
LUTL	GROUP LIFE INSURANCE	0 00602	0.00603	0 00607	0.00607	0 00607	0 00607	0 00624	0 00642	0 00642	0 00975
LUTL	HOLIDAY	0.04772	0 04776	0 04812	0.04812	0.04812	0 04812	0.04945	0 05082	0 05082	0 07564
LUTL LUTL	LONG TERM DISABILITY MEDICAL INSURANCE	0 00784 0 13841	0 00785 0 13852	0.00791 0.13956	0 00791 0 13956	0 00791 0 13956	0 00791 0 13956	0 00363 0 13834	0 00584 0 13165	0.00584 0.13165	0.06015
LUTI.	OTHER BENEFITS	N/A	0 00653	0 00659	0.00659	0.00659	0 00659	0 01685	0.02096	0.02096	0 00463
LUTL.	OTHER OFF-DUTY	0 00569	0 00570	0 00574	0.00574	0.00574	0.00574	0 00728	0 00570	0.00570	0 00754
LUTI	PENSION INTEREST	(0 15134)	(0 12002)	(0 11592)	(0 11592)	(0 11592)	(0 11592)	(0 11912)	(0.12243)	(0 12243)	(0 14217)
LUTL.	PENSIONS	0 23305	0.21295	0.21014	0.21014	0.21014	0 21014	0 21591	0 22192	0 22192	0 25639
LUTL,	RETIREMENT INCOME	0.00272	0.00272	0 00274	0 00274	0.00274	0 00274	0 00282	0 00290	0 00290	0 01087
LUTL LUTL	SICK STATE UNEMPLOYMENT TAXES	0 02106 0 00060	0 02108 0 00072	0 02623 0 00076	0 02623 0 00076	0 02623 0 00076	0 02623 0 00076	0 04291 0 00103	0.03955	0 03955 0 00164	0.02368 0.00016
LUTL	TEAM INCENTIVE AWARD - EX - NE	0 08280	0.08044	0 08559	0 08559	0 08559	0 08559	0 08107	0.06812	0.06812	0 12491
LUTL.	TEAM INCENTIVE AWARD - UNION -	0 08280	0 08044	0.08559	0 08559	0.08559	0 08559	0 08107	0 06812	0 06812	0.12491
L.UTL.	VACATION	0 09088	0.09095	0 09164	0 09164	0 09164	0 09164	0 09416	0.09678	0 09678	0 12980
LUTL	WORKERS COMP	0 01897	0.01879	0.01892	0 01892	0.01892	0.01892	(0 04927)	0.02840	0 02840	0 00810
LUTL (P01055)	ENGINEERING OH - DIST	0.23000	0.23000	0.23000	0 18000	0 18000	0.15000	0 15000	0 05000	0 05000	0 05000
LUTL (P02020) LUTL (P03010)	ENGINEERING OH - GEN ENGINEERING OH - TRANS	0 02250 0 13500	0 02250 0 13500	0.02250 0.13500	0 02250 0 13500	0.01500 0.13500	0 01500 0 13500	0 01500 0 13500	0 01500 0 13500	0 01500 0 13500	0 01500 0 13500
	ENGINEERING OH - DIST	0.23000	0.23000	0 23000	00081.0	0 18000	0 15000	0 15000	0.05000	0.05000	0.05000
LUTL (P04460)	ENGINEERING OH - DIST	0 23000	0.23000	0.23000	0.18000	0 18000	0 15000	0 15000	0 05000	0 05000	0 05000
CEDV	4019	0.05139	0.05203	0.05247	0 05243	0 05243	0 05243	0.05410	0.05512	0.05513	(0.05550°
SERV SERV	401K DENTAL INSURANCE	0 05128 0 00751	0 05203 0 00762	0 05243 0 00768	0 03243	0 00768	0.00768	0 05418	0.00811	0 05513	(0 05669) (0 00444)
SERV	FASB 106	0.02184	0.02063	0.01944	0 01944	0 01944	0.00708	0.02015	0.00811	0.02050	0.02333
SERV	FASB 106 INTEREST	0.00670	0 00716	0.00619	0 00619	0 00619	0 00619	0 00641	0 00653	0.00653	0.00736
SERV	FASB 112	0.00553	0.00561	0 00558	0 00558	0 00558	0.00558	0 00579	0 00590	0 00590	(0 01708)
SERV	FEDERAL UNEMPLOYMENT TAXES	0 00077	0.00077	0.00103	0 00103	0 00103	0 00103	0.00119	0.00191	191000	(0.00221)
SERV	FICA	0 08151	0 08151	0 08213	0 08213	0.08213	0 08213	0.07922	0 06449	0 06449	0 24038
SERV SERV	GROUP LIFE INSURANCE HOLIDAY	0 00664 0 04650	0 00674 0 04718	0 00680 0 04758	0.00680 0.04758	0 00680 0 04758	0.00680 0.04758	0 00705 0 04937	0.05023	0 00717 0 05023	0 00695 0 05052
SERV	LONG TERM DISABILITY	0 00753	0 00764	0 04738	0.00770	0.04738	0.04738	0 00481	0.03023	0 00682	0 03032
SERV	MEDICAL INSURANCE	0 10297	0 10449	0.10537	0 10537	0.10537	0.10537	0.09675	0 09108	0 09108	0 03981
SERV	OTHER BENEFITS	N/A	0.00483	0 00487	0.00487	0 00487	0 00487	0 00612	0.00870	0.00870	(0 00077)
SERV	OTHER OFF-DUTY	0 01030	0.01046	0 01054	0 01054	0.01054	0 01054	0.01690	0.01684	0 01684	(0.01018)
SERV	PENSION INTEREST	0 01005	0 00917	0.01093	0.01093	0.01093	0 01093	0.01137	0.01157	0.01157	0.01318
SERV SERV	PENSIONS RETIREMENT INCOME	0 19131 0 00269	0 14651 0 00273	0 14623 0 00274	0 14623 0 00274	0.14623 0.00274	0 14623 0 00274	0.15172 0.00285	0 15436 0 00290	0.15436 0.00290	0 17499 0 01829
SERV	SICK	0.02786	0.00273	0 00274	0.00274	0 00274	0 00274	0.01616	0.01413	0 00290	(0 01256)
SERV	STATE UNEMPLOYMENT TAXES	0 00277	0 00277	0 00335	0 00335	0.00335	0 00335	0.00346	0 00582	0 00582	0 00006
SERV	TEAM INCENTIVE AWARD - EX - NE	0 13670	0 13952	0 13750	0 13750	0 13750	0 13750	0 14803	0 09168	0 09168	0 07913
SERV	VACATION	0 07738	0.07852	0 07921	0.07921	0 07921	0 07921	0 08218	0 08361	0 08361	0 21697
SERV	WORKERS COMP	0 00082	0 00083	0.00084	0 00084	0.00084	0.00084	0 00000	0.00000	0 00000	(0.00341)

Ending Bal - Net	JAN-2008	FEB-2008	MAR-2008	APR-2008	MAY-2008	JUN-2008	JUL-2008	AUG-2008	SEP-2008	OCT-2008	NOV-2008	DEC-2008
154001 MATERIALS/SUPPLIES 154002 CLOSED 08/04 - CARRIDE LIME	26,109,340	26,353,604	26,371,247	26,408,317	26,461,459	26,587,825	27,022,865	27,401,411	27,645,184	27,586,064	27,684,965	27,588,418
154003 LIMESTONE 154006 OTHER REAGENTS	213,998	171,354	146,568	79,087	76,683	969'69	68,700	111,892	165,705	272,328	299,120	283,411
154023 LIMESTONE IN-TRANSIT	99,812	79,749	91,682	125,298	100,852	149,363	84,349	69.580	115,804	110.074	50,404	160,688
163001 STORES EXPENSE	4,418,454	4,244,357	4,071,857	3,894,067	3,719,733	3,579,008	3,448,616	3,341,787	3,209,048	2,968,168	2,856,084	4,196,809
163002 WAREHOUSE EXPENSES	89,815	166,991	295,017	402,042	494,759	588,765	684,396	772,981	860,323	976,256	1,066,523	•
163003 FREIGHT	16,152	32,936	50,181	72,102	81,360	101,839	118,352	133,348	145,424	160,957	173,061	,
163004 ASSET RECOVERY	1,117	5,786	11,667	15,954	22,289	29,106	34,117	42,148	44,951	49,893	54,708	'
163005 SALES TAX	45,798	102,414	159,759	210,889	254,993	305,307	348,535	412,197	463,083	509,456	541,748	1
163006 PHYS INVENT ADJUSTMT	7,020	(49,150)	(70,061)	(143,292)	(158,583)	(203,423)	(255,969)	(293,292)	(362,806)	(462,834)	(539,143)	•
163007 INVOICE PRICE VARIANCES	(3,536)	(6,574)	(8,198)	(9,058)	(9,157)	(11,867)	(16,222)	(16,631)	(18,143)	(19,336)	(21,894)	,
163100 OTHER	12,046	21,546	27,449	43,297	53,885	63,128	73,961	85,672	94,434	105,870	116,355	•
	4,586,865	4,550,706	4,537,671	4,486,001	4,459,279	4,451,862	4,435,787	4,478,211	4,436,314	4,288,430	4,247,441	4,196,809
Calculated rate	0.176	0.173	0.172	0.170	0.169	0.167	0.164	0.163	0.160	0.155	0.153	0.152
Rate in Oracle	0.179	0.179	0.179	0.179	0.179	0.179	0.179	0.179	0.179	0.179	0.179	0.179
KU												
	27,151,637	27,477,965	27,416,038	27,658,166	27,835,138	28,049,701	28,563,913	28,889,177	28,963,528	28,841,508	29,074,136	28,867,535
154003 LIMESTONE 154006 OTHER REAGENTS	168,901	261,470	181,288	287,608	270,372	248,413	245,945	360,214	461,872	479,247	526,600	561,254
154023 LIMESTONE IN-TRANSIT	93,836	72,329	36,229	99,865	71,284	121,606	111.650	896'86	175.167	119,796	80.573	132,900
163001 STORES EXPENSE	6,157,187	5,804,698	5,491,500	5,178,079	4,752,864	4,309,751	3,997,526	3,611,208	3,258,462	2,842,934	2,462,536	6,202,308
163002 WAREHOUSE EXPENSES	279,857	378,507	694,961	954,406	1,232,082	1,434,455	1,683,260	1,932,429	2,184,843	2,403,078	2,668,448	1
163003 FREIGHT	11,239	20,510	32,179	43,980	54,843	72,131	86,341	96,073	112,121	121,133	130,668	•
163004 ASSET RECOVERY		•	1	•	•	•	•	•	•	1	•	1
163005 SALES TAX	70,131	127,947	193,180	265,269	358,737	439,128	527,198	612,291	686,014	750,201	830,978	'
163006 PHYS INVENT ADJUSTMT	13,540	129	32,036	41,351	48,128	46,049	54,963	63,571	90,138	103,210	106,638	•
163007 INVOICE PRICE VARIANCES	(2,277)	(5.964)	(6,172)	(7,559)	(10,762)	(12,625)	(10.928)	(9,945)	(8'696)	(9,111)	(9,654)	•
163100 OTHER	12,364	24,367	31,090	49,089	62,273	71,968	83,854	95,358	104,243	90,856	102,313	•
	6,542,042	6,350,194	6,468,775	6,524,614	6,498,164	6,360,858	6,422,213	6,400,985	6,427,123	6,302,301	6,291,926	6,202,308
Calculated rate	0.241	0.231	0.236	0.236	0.233	0.227	0.225	0.222	0.222	0.219	0.216	0.215
Rate in Oracle	0.243	0.243	0.243	0.243	0.243	0.243	0.243	0.243	0.243	0.243	0.243	0.243

2007 - 2009 Preliminary Burden	<u>2008</u>	<u>LGE</u>	<u>KU</u>
Local Engineering Calculations	January - April	23%	21%
(\$ in Thousands)	May - June	18%	10%
	August - Sept	15%	10%
	October - Dec	5%	5%

		Rate Calculation						
January -April 2008	Burdened Capital	Raw Capital (70% of burd.)	Burdened Local Engineering Charges	Rate				
LGE (57%)	74,000	51,800	11,700	23%				
KU (43%)	55,700	39,000	8,300	21%				
Total (07-09 MTP)	129,700							

May-June 2008	Burdened Capital (May- Dec)	Raw Capital (Burdened/2.11 (110%)	Burdened Local Engineering Charges (May-Dec) Less Current Balance.	Rate (May-Dec)	Current Rate
LGE `	73,488	34,828	6,413	18%	23%
KU	59,335	28,121	2,851	10%	21%
Total	132,823	62,949	9,264		

August-September 2008	Burdened Capital (Aug- Dec)	Raw Capital (Burdened/2.11 (110%)	Burdened Local Engineering Charges (Aug-Dec) Less Current Balance.	Rate (Aug-Dec)	Current Rate
LGE	46,000	21,800	3,200	15%	18%
KU	34,000	16,100	1,600	10%	10%
Total	80,000	37,900	4,800		

October-December 2008	Burdened Capital (Oct- Dec)	Raw Capital (Burdened/2.11 (110%)	Burdened Local Engineering Charges (Oct-Dec) Less Current Balance.	Rate (Oct-Dec)	Current Rate	New Rate
LGE	41,000	19,000	246	1%	15%	5%
KU	34,000	16,000	(843)	-5%	10%	5%
Total	75,000	35,000	(597)			

Generation Local Engineering Clearing Accounts 2008

Preliminary	661,499		Preliminary	677,473	
2008 P	35,862,658 244,535 771,849 (990,120) 26,265		2008	32,738,355 374,270 616,205 (952,195) 38,280	
Dec	8,226,631 3 114,576 35,088 (123,399) 26,265	1.50% 1.50% 3.00%	Dec	3,623,572 119,811 0 (81,530) 38,280	2.25% 1.50% 3.75%
Nov	5,373,752 159,199 35,983 (80,606) 114,576	1.50%	Nov	4,409,770 183,633 35,397 (99,220) 119,811	2.25% 1.50% 3.75%
Oct	2,292,169 152,775 40,807 (34,383) 159,199	1.50% 1.50% 3.00%	O	4,060,907 235,522 39,481 (91,370) 183,633	2.25% 1.50% 3.75%
Sep	2,727,516 158,568 35,119 (40,913) 152,775	1.50% 1.50% 3.00%	वञ्	6,594,813 349,816 34,090 (148,383) 235,522	2.25% 1.50% 3.75%
Aug	1,577,468 143,091 39,139 (23,662) 158,568	1.50% 1.50% 3.00%	Aug	1,152,488 337,637 38,110 (25,931) 349,816	2.25% 1.50% 3.75%
Jul	1,841,392 132,864 37,848 (27,621) 143,091	1.50% 1.50% 3.00%	<u>lul</u>	1,129,577 326,284 36,769 (25,415) 337,637	2.25% 1.50% 3.75%
Jun	5,215,189 174,729 36,363 (78,228) 132,864	1.50% 1.50% 3.00%	Jun	2,095,933 338,015 35,428 (47,158) 326,284	2.25% 1.50% 3.75%
May	3,423,264 : 187,537 38,541 (51,349) 174,729	1.50%	May	2,914,667 365,989 37,606 (65,580) 338,015	2.25% 1.50% 3.75%
Apr	1,932,208 197,819 74,639 (84,922) 187,537	2.25% 1.50% 3.75%	Apr	2,122,138 361,321 57,745 (53,076) 365,989	1.75% 1.50% 3.25%
Mar	2,779,947 173,536 128,996 (104,712) 197,819	2.25% 1.50% 3.75%	Mar		1.75% 1.50% 3.25%
Feb	584,442 146,157 106,205 (78,826) 173,536	2.25% 1.50% 3.75%	Feb	1,713,856 290,016 106,586 (88,512) 308,090	1.75% 1.50% 3.25%
Jan	(111,320) 244,535 163,121 (261,499) 146,157	2.25% 1.50% 3.75%	Jan	1,793,303 374,270 85,124 (169,379) 290,016	1.75% 1.50% 3.25%
LG&E	Capital Clearing Account Balance Debits Credits Clearing Account Balance	Local Eng G&A Total Rate Used	. []	Capital Clearing Account Balance Debits Credits Clearing Account Balance	Local Eng G&A Total Rate Used

Transmission Local Engineering Clearing Accounts 2008

May Jun Jul Aug Sep Oct	1,361,529 1,084,529 966,529 973,004 1,009,446 1,135,446 824,531 710,253 633,370 572,417 510,590 443,843 69,528 69,528 69,528 69,528 69,528 (183,806) (146,411) (130,481) (131,356) (136,275) (153,285) 710,253 633,370 572,417 510,590 443,843 360,086	13.50% 13.50% 13.50% 13.50% 13.50% 13.50% 13.50% 1.50% 1.50% 1.50% 1.50% 1.50% 15.00% 15.00% 15.00% 15.00% 15.00%	May Jun Jul Aug Sep Oct	2,266,917 2,985,917 1,124,917 1,803,917 1,300,834 1,156,834 (1,099,321) (1,243,427) (1,463,028) (1,487,225) (1,582,716) (1,625,384) 93,920 93,920 93,920 93,920 93,920 (238,026) (313,521) (118,116) (189,411) (136,588) (121,468) (1,243,427) (1,487,225) (1,582,716) (1,625,384) (1,652,931)	10.50% 10.50% 10.50% 10.50% 10.50% 10.50% 10.50% 1.50% 1.50% 1.50% 1.50% 1.50% 1.50% 12.00% 12.00% 12.00% 12.00% 12.00% 12.00%
<u>Mar</u> Apr	243,129 1. 753,689 507,774) (436,931) (13.50% 13.50% 1 1.50% 1.50% 1 15.00% 15.00% 1	<u>Mar</u> Apr	1,223,604 (1,104,105) 688,028 (683,244) (1,099,321)	10.50% 10.50% 1 1.50% 1.50% 12.00% 12.00%
<u>Jan</u> <u>Feb</u>	350,966 196,866 259,020 929,626 950,607 1,038,547 140,113 209,584 241,876 (119,132) (121,643) (526,734 950,607 1,038,547 753,689	13.50% 13.50% 13 1.50% 1.50% 1 15.00% 15.00% 15	Jan <u>Feb</u>	1,411,647 620,661 2,786,169 (1,264,780) (1,477,162) (1,132,497) 933,904 1,210,997 797,937 (1,146,285) (866,333) (769,545) (1,477,162) (1,132,497) (1,104,105)	10.50% 10.50% 10 1.50% 1.50% 1 12.00% 12.00% 12
LG&E	Capital Clearing Account Balance Debits Credits Clearing Account Balance	Local Eng G&A Total Rate Used	KU	Capital 1. Clearing Account Balance (1. Debits Credits (1.	Local Eng G&A Total Rate Used

LGE, KU and SERVCO Burden Rates 2008-2010

LGE, KU and SERVCO

LGE, KU and SERVCO
Labor Base for Burden Calculation
2008-2010

	LGE, Benefit Dollar	LGE, KU and SERVCO Benefit Dollars for Burden Calculation 2008 -2010	O alculation
	TCE	3	Servco
Dental Insurance	534,657	580,944	590,278
Group Life insurance	322,256	377,905	522,324
Medical Insurance	7,403,610	7,960,636	8,094,410
Pension	12,466,175	9,410,463	15,038,034
Pension Interest	(8,095,610)	(3,336,910)	789,905
FASB 106	3,701,092	2,954,838	1,716,622
Fasb 106 interest	5,182,109	3,426,752	526,685
Thrift (401K)	2,772,617	2,723,314	4,030,600
Worker's Comp	1,015,000	835,000	64,500
LT Disability	419,541	413,896	591,967
Fasb 112	343,313	22,717	434,607
Retirement Inc. acct	145,475	205,041	211,165
Accrued TIA	5,258,884	4,918,182	10,690,994
Vacation	4.861.394	4,741,884	6,082,532
Holiday	2,552,798	2,518,449	3,654,939
Sick	1,126,519	2,146,650	2,189,928
Other Off-Duty	304,595	597,137	809,942
FICA Payroll Taxes	5.444.457	5.236.968	6,374,460
Federal Pavroll Taxes	53,592	54,600	60,424
State Payroll Taxes	38,280	37,898	216,442
•	45,850,754	45,826,363	62,690,758

0.00751 0.00664 0.10297 0.19131 0.01005 0.005128 0.006753 0.00553 0.00553 0.00559 0.13670

0.01105 0.00719 0.15145 0.17903 (0.06348) 0.05622 0.06519 0.06519 0.001589 0.00787 0.00043

Fasb 106 interest

FASB 106 Pensions

Worker's Comp

LT Disability

Thrift (401K)

Pension Interest

0.00642 0.00272 0.08280

Post emp - FASB 112 Retirement Income acct

Accrued TIA

Vacation Holiday Sick

0.01000 0.00602 0.13841 0.23305 (0.15134) 0.06919 0.09688 0.05183 0.01897

Group Life Insurance Medical Insurance

Dental Insurance

	Hours.	Exempt	Non Exempt	Non Exempt Bargaining Unit Hrly-non union	Hrly-non union	Vacancies	Total
LGE UTILITY		204	8	636	,	19	982
Vacation Hours		35.280	13.040	102,760		4,880	155,960
Avg Rate after increase		41	21	. 28		28	
Total Labor	2096	17,347,148	3,552,108	37,766,833	ı	3,620,882	62,286,971
Vacation dollars		1.431.315	272,827	2,911,295	•	138,202	4,753,639
Holiday dollars	8	728.315	149,134	1,585,630	•	152,022	2,615,102
Sint dollars	74	198 631	40.673	432,445	•	41,460	713,210
Other off duty	74	198 631	40.673	432.445	•	41,460	713,210
Total off-duty		2,556,893	503,307	5,361,815	•	373,144	8,795,160
Net Available Dollars		14,790,255	3,048,801	32,405,018	•	3,247,738	53,491,811
OT based on historical avg					•		63,515,051
KU UTILITY							
Staffing level		135	223	150	427	65	1,000
Vacation Hours		23,680	38,320	23,400	67,040	5,200	157,640
Ave Rate after increase		38	25	28	29	27	
Total Labor	2096	10,858,599	11,510,938	8,920,903	26,401,416	3,726,164	61,418,020
		1	110	070 677	1 077 616	147 720	4 636 231
Vacation dollars		908,721	745,713	006,500		15.5 443	2 579 610
Holiday dollars	8	455,895	483,284		-	7447	037 680
Sick dollars	32	165,780	1/5,/40			20,000	000,100
Other off-duty	24	124,335	131,805	102,148		42,555	002,207
Total off-duty		1,654,731	1,734,541	1,276,847	3,791,454	398,216	8,833,789
Net Available Dollars		9,203,868	9,776,397	7,644,056	22,609,961	3,327,948	52,562,230
OT based on historical avg							60,721,610
LGE SERVICES CO							
Staffing level		756	238		•	130	1,124
Vacation Hours		112,600	30,520	•		10,400	153,520
Avg Rate after increase		45	61			36	110,000
Total Labor	2096	70,856,329	9,714,434	•	•	7,915,547	90,485,311
Vacation dollars		5,035,052	594,338	•	,	378,456	6,007,847
Holiday dollars	88	2,974,884	407,858		•	416,302	3,799,044
Sick dollars	24	811,332	111,234				1,036,103
Other off-duty	24	811,332	111,234		•		1,036,103
Total off-duty		9,632,600	1,224,664			1,021,831	11,879,096
Net Available Dollars		61,223,729	8,489,770		•	8,893,716	78,607,215
OT based on historical avg							78,206,735

48.656% 41.486% 8.777% 8.505% 19.033% 16.204%

48.999% 8.717% 16.536% 8.280%

Benefits Payroll Taxes Off-duty TIA

13.670%

19.033% 8.100%

84.565% 79.865% 16.876% 22.175%

82.531% 16.996%

Straight time Overtime

0.07738 0.04650 0.02786 0.01030

0.04791 0.04084 0.01136 0.09021

0.09088 0.04772 0.02106 0.00569

0.08151 0.00077 0.00277

0.08625 0.00090 0.00062

0.08572 0.00084 0.00060

FICA Payroll Taxes Federal Payroll Taxes State Payroll Taxes

Other Off-Duty

	1.035	1.035	1.035	1.035
Wage Inc assumption	exempt	ne .	union (after current contract)	union current contract

Page 17 of 23 Attachment to Response to LGE AG-1 Question No. 144

Scott

								Attach	ment to R	esponse i
	Percents in Oracle	Full Year Preliminary	YTD Jan Burdens	Jan Preliminary	YTD Jan Preliminary	Remaining Burdens	Labor Base	Burden %	Difference	jan Labor
	Jan	rrennmary	from Disc	Burden	burdens	Feb - Dec	Feb - Dec	Feb - Dec		
Servco										
Life	0 00664	522,324	•	42,917	42,917	479.407	71,097,835	0.00674 0.00762	-0 01%	6,463,440
Dental Medical	0 00751 0 10297	590,278 8,094,410	-	48,540 665,540	48,540 665,540	541,737 7,428,869		0.10449	-0 01% -0 15%	
Misc and adm	0 10291	343,602	_	005,540	005,540	343,602		0.00483	-0 48%	
401(k)	0 05128	4,030,600	-	331,445	331,445	3,699,155		0.05203	~0 07%	
LTD	0 00753	591,967		48,670	48,670	543.298		0.00764	-0 01%	
Retirement Income	0 00269	211,165	-	17,387	17,387	193,778		0.00273	0 00%	
Pension	0 19131	11,653,046	-	1,236,521	1,236,521	10,416,525		0.14651	4 48%	
Pension Interest	0 01005	716,879	-	64,958	64,958	159,176		0.00917	0 09%	
Fasb 106	0.02184	1,608,034	•	141,162	141,162	1,466,872		0.02063	0 12%	
Fasb 106 interest	0 00670	552,134	•	43,305	43,305	508,829		0.00716	-0.05%	
Fasb 112 TIA	0.00553 0.13670	434,607 10,892,744	•	35,743 890,905	35,743 890,905	398,864 10,001,839		0.00561 0.13952	-0 01% -0 28%	
Workers Comp	0.00082	64,500	-	5,300	5,300	59,200		0.00083	0,00%	
Total benefits	0.55157	40,306,290	<u>-</u>	3,572,392	3,572,392	36,733,898		0.51551	3.61%	
	the contract of the contract o									
Off-duty										
Vacation	0 07738	6,082,532	-	500,141	500,141	5,582,391		0.07852	-0 11%	
Holiday	0 04650	3,654,939	-	300,550	300,550	3,354,389		0.04718	-0 07%	
Sick	0 02786	2,189,928		180,071	180,071	2,009,857		0.02827	-0.04%	
Other	0.01030	809,942		66,573	66,573	743,369		0.01046 0.16442	-0.02% -0.24%	
	0.16204	12,737,341	 -	1,047,336	1,047,336	11,690,006		0.10442	-0.2470	
Payroll taxes										
FICA	0.08151	6,374,460	-	531,219	531,219	5,843,240	71,689,507	0.08151	0 00%	6,517,228
FUTA	0 00077	60,424		5,018	5,018	55,406	, ,	0.00077	0 00%	, . ,
SUTA	0.00277	216,442	-	18,053	18,053	198,389		0.00277	0.00%	
	0.08505	6,651,325	-	554,290	554,290	6,097,035		0.08505	0.00%	
Total	79.866%	59,694,957		5,174,018	5,174,018	54,520,938		76.498%	3.37%	
LCE										
LGE Life	0.00602	322,256		26,835	26,835	295,421	48,997,840	0.00603	0 00%	4,454,349
Dental	0.00002	534,657	-	44,522	44,522	490,135	40,777,040	0.01060	0 00%	4,434,349
Medical	0 13841	7,403,610		616,511	616,511	6,787,100		0.13852	-0 01%	
Misc and adm	0 130-11	319,718		0.10,511	-	319.718		0.00653	-0 65%	
401(k)	0 05183	2.772.617	-	230,880	230,880	2,541,737		0.05187	0 00%	
LTD	0 00784	419,541	•	34,936	34,936	384,605		0.00785	0.00%	
Retirement Income	0 00272	145,475	•	12,114	12.114	133,361		0.00272	0 00%	
Pension	0 23305	11,472,402	-	1,038,078	1,038,078	10,434,324		0.21295	2 01%	
Pension Interest	(0 15134)	(6,554,955)	•	(674,134)	(674,134)	(5,880,821)		(0.12002)	-3.13%	
Fasb 106	0 06919	3,470,973	•	308,196	308,196	3,162,777		0.06455	0 46%	
Fasb 106 Interest	0 09688	5,433,738	-	431,523	431,523	5,002,215		0.10209	-0 52%	
Fasb 112 TIA	0 00642	343,313	-	28,588	28,588	314,725		0.00642 0.08044	0.00%	
Workers Comp	0 08280 0,01897	5,121,489 1,005,231	-	438,240 84,521	438,240 84,521	4,683,249 920,710		0.01879	0 24% 0.02%	
Total benefits	0.57278	32,210,065		2,620,809	2,620,809	29,589,257		0.58875	-1.60%	
Off-duty										
Vacation	0 09088	4,861,394	-	404,816	404,816	4,456,578		0.09095	-0 01%	
Holiday	0 04772	2,552,798	-	212,576	212,576	2,340,222		0.04776	0.00%	
Sick	0.02106	1,126,519	•	93,807	93,807	1,032,712		0.02108	0 00%	
Other	0.00569	304,595 8,845,306	 _	25,364 736,563	25,364 736,563	279,231 8,108,743		0.00570 0.16549	-0.01%	
	0.10330	8,843,300		130,303	730,303	0,100,743		0.10349	-0.0178	
Payroll taxes										
FICA	0 08572	5,444,457	-	453,705	453,705	4,990,752	58,222,130	0.10186	-1 61%	5,292,921
FUTA	0 00084	53,592	•	4,466	4,466	49,126		0.00100	-0 02%	
SUTA	0.00060	38,280	-	3,190	3,190	35,090		0.00072	-0.01%	
	0.08717	5,536,329		461,361	461,361	5,074,968		0.10358	-1.64%	
T . I	00.53154	46 501 700		2 212 222	3,818,732	42,772,968		05 5019/	2.0504	
Total	82,531%	46,591,700		3,818,732	3,618,732	42,772,908		85,781%	-3.25%	
										
KU					·····					
Life	0 00719	377,905		30,792	30,792	347,113	47,111,010	0.00737	-0.02%	4,282,819
Dental	0 01105	580,944	-	47,336	47,336	533,608		0.01133	-0 03%	
Medical	0 15145	7,960,636	-	648,640	648,640	7,311,996		0.15521	-0 38%	
Misc and adm		318,126	•	-	•	318,126		0.00675	-0 68%	
401(k)	0 05181	2,723,314	•	221,898	221,898	2,501,415		0.05310	-0 13%	
LTD Retirement Income	0 00787	413,896	•	33,725	33,725	380,171		0.00807 0.00400	-0.02%	
Pension	0 00390 0 17903	205,041 6,733,351	-	16,707 766,773	16,707 766,773	188,334 5,966,578		0.12665	-0.01% 5.24%	
Pension Interest	(0 06348)	(2,717,856)		(271,895)	(271,895)	(2,445,961)		(0.05192)	-1 16%	
Fasb 106	0 05622	2,883,563		240,763	240,763	2,642,800		0.05610	0.01%	
Fasb 106 Interest	0.06519	3,665,297	-	279,215	279,215	3,386,082		0.07187	-0 67%	
Fasb 112	0 00043	22,717	-	1,851	1,851	20,866		0.00044	0 00%	
TIA	0 08100	4,783,764	-	409,848	409,848	4,373,916		0.07858	0 24%	
Workers Comp	0.01589	120,442		68,037	68,037	52,405		0,00111	1.48%	
Total benefits	0.56755	28,071,139		2,493,690	2,493,690	25,577,449		0,52866	3.89%	
Off distri										
Off-duty Vacation	0 09021	4,741,884		386,373	386.373	4,355,511		0.09245	-0 22%	
Vacanon Holiday	0 04791	4,741,884 2,518,449		205,206	205,206	2,313,244		0.09245	-0.12%	
Sick	0 04791	2,146,650		174,911	174,911	1,971,739		0.04910	-0.12%	
Other	0.01136	597,137		48,655	48,655	548,482		0.01164	-0.03%	
	0.19033	10,004,121		815,145	815,145	9,188,976		0.19505	-0.47%	
			······································							
Payroll taxes										
FICA	0.08625	5,236,968	•	436,414	436,414	4,800,554	55,661.476	0.08625	0 00%	5,060,134
FUTA	0 00090	54,600	•	4,550	4,550	50,050		0.00090	0 00%	
	0.00062	37,898		3,158	3,158	34,740		0.00062	0.00%	
SUTA										
SUTA	0.08777	5,329,466		444,122	444,122	4,885,344		0,08777	0.00%	
SUTA Total	0.08777 84.565%	5,329,466 43,404,725	*	3,752,957	3,752,957	39,651,768		81.147%	3.42%	

								Attacina	ent to Nes	spouse to
	Percents in Oracle Mar	Full Year Preliminary	YTD Feb Burdens from Disc	Mar Preliminary Burden	YTD Mar Preliminary Burdens	Remaining Burdens Apr - Dec	Labor Base Apr - Dec	Burden I % Apr - Dec	Difference	Mar Labor
Serveo				40.0	100.000		59 (60 200	0.0000	0.0197	6.052.702
Life	0 00674	522,324	82,781	40,809	123,590	398,734	58,660,298	0.00680 0.00768	-0 01% -0 01%	6,052,202
Dental	0.00762 0.10449	590,278	93,397 1,281,086	46,115 632,382	139,513 1,913,468	450,765 6,180,941		0.10537	-0 09%	
Medical Misc and adm	0 00483	8,094,410 343,602	28,902	29,249	58,151	285,450		0.00487	0 00%	
401(k)	0 05203	4,030,600	639,963	314,891	954,854	3,075,747		0.05243	-0.04%	
LID	0 00764	591,967	93,876	46,248	140,125	451.843		0.00770	-0 01%	
Retirement Income	0 00273	211,165	33,734	16,495	50,229	160,936		0.00274	0 00%	
Pension	0 14651	11,558.050	2,093,311	886,707	2,980,017	8,578,033		0.14623	0 03%	
Pension Interest	0 00917	816,565	119,651	55,495	175,146	641,419		0.01093	-0 18%	
Fasb 106	0 02063	1,527,894	262,919	124.868	387,787	1,140,107		0.01944	0 12%	
Fasb 106 interest	0 00716	492.211	85,655	43,314	128,969	363,242		0.00619 0.00558	0 10% 0 00%	
Fasb 112	0 00561	434,607	73,121	33,953 850,068	107,074	327,533 8,115,376		0.13750	0.20%	
TIA Workers Comp	0.00083	10,690,994 64,500	1,725,549 10,263	5,039	2,575,618	49,198		0.00084	0.00%	
Total benefits	0.51551	39,969,167	6,624,209	3,125,635	9,749,844	30,219,323		0.51431	0.12%	
Off-duty	0.03850	6.000.570	061.001	475 201	1,436,292	4,646,240		0.07921	-0 07%	
Vacation	0 07852 0 04718	6,082,532 3,654,939	961,091 578,267	475,201 285,542	863,809	2,791,130		0.04758	-0 04%	
Holiday Sick	0.02827	2,189,928	346,857	171,089	517,946	1,671,982		0.02850	-0 02%	
Other	0.01046	809,942	128,331	63,279	191,610	618,332		0.01054	-0.01%	
Guici	0.16442	12,737,341	2,014,545	995,112	3,009,657	9,727,684		0.16583	-0.14%	
Payroli taxes								2.00542	0.0684	
FICA	0 08151	6,374,460	1,030,132	496,624	1,526,756	4,847,704	59,022,762	0.08213	-0 06%	6,092,978
FUTA	0 00077	60,424	(4,932)	4,709	(223)	60,647		0.00103	-0 03%	
SUTA	0.00277	216,442	1,931	16,861	18,793	197,649		0.00335	-0.06% -0.15%	
	0.08505	6,651,325	1,027,131	518,194	1,545,325	5,106,000				
Total	76.498%	59,357,834	9,665,886	4,638,941	14,304,826	45,053,007		76.665%	-0.17%	
LGE										
Life	0 00603	322,256	52,978	26,231	79,210	243,046	40,009,196	0.00607	0 00%	4,350,669
Dental	0 01000	534,657	87,916	43,521	131,436	403,221	, .	0.01008	-0 01%	
Medical	0 13852	7,403,610	1,217,380	602,648	1,820,027	5,583,583		0.13956	-0 10%	
Misc and adm	0 00653	319,718	27,540	28,389	55,929	263,789		0.00659	-0 01%	
401(k)	0 05187	2,772,617	455,812	225,689	681,500	2,091,116		0.05227	-0 04%	
LTD	0 00785	419,541	68,959	34,150	103,110	316,431		0.00791	-0 01%	
Retirement Income	0 00272	145,475	23,949	11,842	35,790	109,685		0.00274	0 00%	
Pension	0 21295	11,298,009	1,964,157	926,496	2,890,653	8,407,356		0.21014	0 28% -0 41%	
Pension Interest	(0 12002) 0 06455	(6,358,573) 3,199,654	(1,198,353) 588,769	(522,176) 280,833	(1,720,529) 869,602	(4,638,044) 2,330,052		(0.11592) 0.05824	0 63%	
Fasb 106 Fasb 106 Interest	0 10209	5,203,499	873,782	444,162	1,317,944	3,885,555		0.09712	0 50%	
Fasb 112	0 00642	343,313	56,585	27,945	84,531	258,782		0.00647	0 00%	
TIA	0 08044	5,258,884	902,251	403,348	1,305,599	3,953,285		0.08559	-0 52%	
Workers Comp	0.01879	1,005,231	166,428	81,753	248,180	757,050		0.01892	-0.01%	
Total benefits	0.58875	31,867,891	5,288,153	2,614,829	7,902,982	23,964,909		0.58577	0.30%	
Off-duty								0.00144	0.070/	
Vacation	0 09095	4,861,394	799,082	395,713	1,194,795	3,666,599		0.09164	-0.07%	
Holiday	0 04776	2,552,798	419,644	207,796	627,440	1,925,358		0.04812	-0.04%	
Sick	0 02108	1,326,519	185,215	91,698	276,912	1,049,606 229,738		0.02623 0.00574	-0 52% 0.00%	
Other	0.00570 0.16549	304,595 9,045,306	50,063 1,454,004	24,794 720,000	74,857 2,174,004	6,871,302		0.17174	-0.63%	
Payroll taxes										
FICA	0 10186	5,444,457	979,640	510,752	1,490,392	3,954,065	46,186,247	0.09883	0 30%	5,014,419
FUTA	0 00100	53,592	927	5,028	5,955	47,637		0.00119	-0 02%	
SUTA	0.00072 0.10358	38,280 5,536,329	4,476 985,044	3,591 519,370	8,067 1,504,414	30,213 4,031,915		0.00076 0.10077	0.00%	
T 1					11,581,401	34,868,125		85.829%	-0.05%	
Total	85.781%	40,449,320	7,727,201	3,854,200	11,381,401	34,808,123	···	33,327 70	-0.0376	
<u>KU</u>									·	
Life	0 00737	377,905	59,780	29,688	89,467	288,437	38,312,924	0.00753	-0.02%	4,029,286
Dental	0 01133	580,944	91,853	45,638	137,492	443,452		0.01157	-0.02%	
Medical	0 15521	7,960,636	1,258,634	625,377	1,884,011	6,076,625		0,15861	-0 34%	
Misc and adm	0 00675	318,126	26,381	27,209	53,590	264,537		0,00690 0,05426	-0 02% -0 12%	
401(k)	0.05310 0.00807	2,723,314 413,896	430,608 65,408	213,940 32,515	644,548 97,923	2,078,766 315,973		0.05426	-0.12%	
LTD Retirement Income	0 00400	205,041	32,452	16,108	48,560	156,481		0.00408	-0.01%	
Pension	0.12665	6,643,756	1,265,721	510,306	1,776,028	4,867,728		0.12705	-0.04%	
Pension Interest	(0 05192)		(476,160)	(209,197)	(685,356)	(1,929,651)		(0.05037)	-0 16%	
Fasb 106	0 05610	2,765,093	461,294	226,032	687,326	2,077,767		0.05423	0.19%	
Fash 106 Interest	0.07187	3,402,689	561,529	289,603	851,132	2,551,557		0.06660	0.53%	
Fasb 112	0 00044	22,717	4,599	1,785	6,384	16,333		0,00043	0 00%	
TIA	0 07858	4,918,182	839,211	361,007	1,200,218	3,717,964		0.08518	-0 66%	
Workers Comp Total benefits	0.00111 0.52866	120,442 27,837,732	72,807 4,694,119	4,482 2,174,491	77,289 6,868,611	43,153 20,969,122		0,00113 0,53545	-0.68%	
	0.32000	,00,,132	1,000,1119	-,,	-,000,011					
Off-duty	0.00345	A 741 004	740 624	272 616	1 172 140	3,619,744		0.09448	-0 20%	
Vacation Holiday	0 09245	4,741,884	749,624 398,179	372,516 197,846	1,122,140 596,025	1,922,424		0.05018	-0 20%	
Holiday Sick	0 04910 0 04185	2,518,449 2,446,650	398,179	168,638	507,973	1,922,424		0.05018	-0 11%	
Sick Other	0.01164	597,137	94,400	46,910	141,310	455,827		0.01190	-0.03%	
Other	0.19505	10,304,121	1,581,539	785,910	2,367,449	7,936,672		0,20715	-1.21%	
Payroll taxes										
FICA	0.08625	5,236,968	907,068	396,220	1,303,288	3,933,681	43,647,911	0.09012	-0 39%	4,594,090
FUTA	0.00090	54,600	30,151	4,131	34,282	20,318		0.00047	0.04%	
SUTA	0.00062	37,898	22,101	2,867	24,968	12,930		0.00030	0.03%	
	0.08777	5,329,466	959,320	403,218	1,362,538	3,966,928		0.09088	-0.31%	
Total	81.147%	43,471,319	7,234,978	3,363,619	10,598,598	32,872,722		83,349%	-2.20%	
			and the same							

		Percents in Oracle	Full Year Preliminary	YTD Jun Burdens	Jul Preliminary	YTD Jul Preliminary	Remaining Burdens	Labor Base	Burden %	Difference	Jul Labor
Servco		July		from Disc	Burden	burdens	Aug - Dec	Aug - Dec	Aug - Dec		
201113	Life	0 00680	522,324	253,663	43,841	297,504	224,820	31,880,401	0.00705	-0 03%	6,449,675
	Dental	0.00768	590,278	286,646	49,561	336,207	254,070 3,084,335		0.00797 0.09675	-0 03% 0 86%	
l	Medical Misc and adm	0 10537 0 00487	7,693,230 377,652	3,929,302 151,302	679,592 31,385	4,608,894 182.687	194,966		0.09673	-0 12%	
	401(k)	0.05243	4,030,600	1,964,988	338,177	2,303,165	1,727,436		0.05418	-0.18%	
	LTD	0 00770	490,451	287,424	49,680	337,104	153,347		0.00481	0 29%	
	Retirement Income	0 00274	211,165	102,680	17,695	120,375	90,790		0.00285	-0.01%	
	Pension	0 14623	11,558,050	5,778,087	943,151	6,721,238 454,165	4,836.812 362,400		0.15172 0.01137	-0 55% -0 04%	
	Pension Interest Fasb 106	0.01093 0.01944	816,565 1,527,894	383,641 760,178	70,524 125,354	885,532	642,362		0.02015	-0.07%	
	Fasb 106 interest	0 00619	492,211	247,785	39,938	287,723	204,488		0.00641	-0 02%	
	Fasb 112	0 00558	434,607	213,868	36,012	249,880	184,727		0.00579	-0 02%	
	TIA	0 13750	10,883,848	5,245,475	891,817	6,137,292	4,746,556		0.14803	-1 05%	
	Workers Comp	0.00084	36,765	31,356	5,409	36,765	(0) 16,707,109		(0.00000) 0.52320	-0.89%	
	Total benefits	0.51431	39,665,640	19,636,394	3,322,137	22,958,531	10,707,109		0.32320	-0.0776	
	Off-duty										
	Vacation	0 07921	6,082,532	2,951,646	510.852	3,462,499	2,620,033		0.08218	-0 30%	
	Holiday	0.04758	3,654,939	1,774,056	306,884	2,080,939	1,574,000		0.04937	-0.18%	
	Sick	0 02850 0,01054	1,762,239 999,970	1,063,188 393,279	183,834 67,985	1,247,021 461,264	515,218 538,706		0,01616 0,01690	1 23% -0.64%	
	Other	0.16583	12,499,680	6,182,169	1,069,555	7,251,724	5,247,956		0,16461	0.12%	
		0.1000	10,111,000	<u> </u>							
	Payroll taxes										
	FICA	0 08213	6.374,460	3,301,587	532,725	3,834,312	2,540,147	32,065,745	0.07922	0 29%	6,486,147
	FUTA	0 00103	66,788	21,978 101,415	6,665 21,720	28,642 123,135	38,146 111,096		0,00119 0,00346	-0 02% -0.01%	
	SUTA	0.00335	234,230 6,675,478	3,424,979	561,110	3,986,089	2,689,389		0.08387	0.26%	
				2112.112.12							
	Total	76,665%	58,840,798	29,243,543	4,952,802	34,196,344	24,644,454		77.168%	-0.50%	
<u>LGE</u>	Life	0 00607	322,256	157,852	27,350	185,202	137,054	21,950,098	0.00624	-0.02%	4,502,270
	Dental	0 01008	534,657	261,995	45,375	307,370	227,287	21,500,050	0.01035	-0 03%	.,,
	Medical	0 13956	7,292,827	3,627,866	628,326	4,256,191	3,036,635		0.13834	0.12%	
	Misc and adm	0 00659	540,876	141,312	29,684	170,997	369,879		0.01685	-1.03%	
	401(k)	0 05227	2,772,617	1,358,564	235,315	1,593,879	1.178,737		0.05370	-0 14%	
	LTD	0.00791	320,932	205,583	35,608	241,192 83,609	79,740 61,866		0.00363 0.00282	0 43% -0 01%	
	Retirement Income Pension	0 00274 0 21014	145,475 11,298,009	71,266 5,612,600	12,343 946,087	6,558,687	4,739,322		0.21591	-0.58%	
	Pension Interest	(0.11592)	(6,358,573)	(3,221.977)		(3,743,900)	(2,614,673)		(0.11912)	0.32%	
	Fasb 106	0 05824	3,199,654	1.623,731	262,203	1,885,934	1,313,720		0.05985	-0 16%	
1	Fasb 106 Interest	0 09712	5,203,499	2,575,774	437,245	3,013,019	2,190,480		0.09979	-0.27%	
	Fasb 112	0.00647	343,313	168,273	29,121	197,394	145,919		0.00665	-0 02%	
	TIA Washam Camp	0 08559	5,197,393	2,695,176 493,221	443,804 85,192	3,138,979 578,412	2,058,414 (1,081,584)		0.08107 (0.04927)	0 45% 6.82%	
	Workers Comp Total benefits	0.01892	(503,172) 30,309,762	15,771,236	2,695,729	18,466,966	11,842,797		0.52683	5.89%	
	10,00000000										
	Off-duty										
}	Vacation	0 09164	4,861,394	2,381,916	412,606	2,794,522	2,066,872		0.09416	-0 25%	
	Holiday	0 04812 0 02623	2,552,798 1,676,856	1,250,777 616,956	216,662 118,113	1,467,439 735,069	1,085,359 941,787		0.04945 0.04291	-0 13% -1.67%	
	Sick Other	0.00574	334,937	149,224	25,853	175,077	159,860		0.00728	-0.15%	
	04.0.	0.17174	9,425,985	4,398,873	773,234	5,172,106	4,253,879		0.19380	-2.21%	
	Payroll taxes					2 122 405	22(12(2	05 700 700	0.40705	0.438/	£ 184.061
	FICA FUTA	0.09883 0.00119	5,444,457 59,831	2,670,071 25,305	512,424 6,173	3,182,495 31,479	2,261,962 28,353	25,390,382	0.10305 0.00129	-0 42% -0 01%	5,184,961
	SUTA	0.00076	52,303	25,673	3,915	29,588	22,715		0.00123	-0.03%	
		0.10077	5,556,591	2,721,049	522,513	3,243,562	2,313,030		0.10538	-0.46%	
	Total	85.829%	45,292,339	22,891,158	3,991,476	26,882,634	18,409,705		82.600%	3.23%	ı
L											
KU											
	Life	0 00753	377,905	179,681	33,019	212,700	165,205	21,285,427	0.00776	-0 02%	4,385,928
	Dental	0 01157	580,944	276,120	50,765	326,885	254,059		0.01194	-0 04%	
	Medical	0 15861	7,716,568	3,784,150	695,630	4,479,781	3,236,787		0.15207	0 65%	
l	Misc and adm	0 00690	358,570	136,234	30,283	166,517	192,053 1,190,748		0.00902 0.05594	-0 21% -0 17%	
	401(k) LTD	0.05426 0.00825	2,723,314 340,842	1,294,596 196,755	237,970 36,171	1,532,565 232,926	1,190,748		0.00507	0.32%	
	Retirement Income	0 00408	205,041	97,442	17,913	115,355	89,685		0.00421	-0 01%	
	Pension	0 12705	6,643,756	3,298,106	557,240	3,855,346	2,788,410		0.13100	-0 39%	
	Pension Interest	(0 05037)		(1,288,794)			(1,105,313)		(0.05193)	0 16%	
	Fasb 106	0 05423	2,765,093	1,336,987	237,855	1,574,842	1,190,251		0.05592	-0 17%	
	Fash 106 Interest	0 06660	3,402.689	1,648,915	292,093	1,941,009 13,349	1,461,680 9,368		0.06867 0.00044	-0 21% 0 00%	
	Fasb 112 TIA	0 00043 0 08518	22,717 4,684,583	11,479 2,479,728	1,870 420,536	2,900,264	1,784,319		0.07354	1 16%	
ļ	Workers Comp	0.00113	(131,780)	383,054	4,940	387,994	(519,774)		(0.02442)	2.55%	
	Total benefits	0,53545	27,075,234	13,834,451	2,395,388	16,229,839	10,845,395		0.49923	3.62%	
l	Off-duty				414275	0.770.200	2.077.405		0.00741	0.2007	
	Vacation Holiday	0 09448 0 05018	4,741,884 2,518,449	2,254,014 1,197,169	414,375 220,072	2,668,390 1,417,241	2,073,495 1,101,208		0.09741 0.05174	-0.29% -0.16%	
	Holiday Sick	0 05018	2,237,288	1,114,222	220,072	1,417,241	901,133		0.03174	0 83%	
l	Other	0.01190	805,517	283,848	52,181	336,029	469,488		0.02206	-1.02%	
		0.20715	10,303,139	4,849,253	908,562	5,757,816	4,545,324		0.21354	-0.64%	
						_	-				
}	Payroli taxes	0.00012	5 224 040	7 667 670	444.027	3 102 515	2.134,453	24,263,732	0.08797	0 22%	4,936,984
1	FICA FUTA	0 09012 0 00047	5,236,968 59,542	2,657,579 33.088	444,936 2,298	3,102,515 35,386	2.134,433	47,203,132	0.08797	-0.05%	7,750,764
1	SUTA	0.00030	50,147	32,008	1,462	33,470	16,676		0.00069	-0.04%	
		0.09088	5,346,657	2,722,675	448,696	3,171,372	2,175,285		0.08965	0.12%	
	- .		10 000 000		2 222 272	20 100 00	17.564.004		00 - 120	3 110	
1	Total	83.349%	42,725,030	21,406,380	3,752,646	25,159,026	17,566,004		80.243%	3.11%	

		Percents in Oracle	Full Year Preliminary	YTD Aug Burdens	Sep Preliminary	YTD Sep Preliminary	Remaining Burdens	Labor Base	Burđen %	Difference	Sep Labor
Servco		Sept		from Disc	Burd	burdens	Oct - Dec	Oct - Dec	Oct - Dec		
SCIVEO	Life	0 00705	522,324	339,623	45,030	384,653	137,671	19,188,637	0.00717	-0 01%	6,385,467
	Dental	0 00797 0 09675	590,278	383,775	50,889 617,775	434,664 5,803,726	155,613 1,747,634		0.00811 0.09108	-0 01% 0 57%	
	Medical Misc and adm	0 09673	7,551,360 425,241	5,185,951 219,324	39,051	258,375	166.867		0.00870	-0 26%	
	401(k)	0.05418	4,030,600	2,626,691	345,996	2,972,687	1,057,914		0.05513	-0 09%	
	LTD	0 00481	527,292	365,623	30,715	396,338	130,955		0.00682	-0.20%	
	Retirement Income	0 00285	211,165	137,372	18,185	155,557	55.608		0.00290	-0 01%	
	Pension	0.15172	11,558,050	7,627,289 522,043	968,786 72,587	8,596,075 594,630	2,961,975 221,935		0.15436 0.01157	-0 26% -0 02%	
	Pension Interest Fash 106	0 01137 0 02015	816,565 1,527,894	1,005.890	128.662	1,134,552	393,342		0.02050	-0 03%	
	Fasb 106 interest	0 00641	492,211	325,985	40,958	366,943	125,268		0.00653	-0 01%	
	Fasb 112	0 00579	434,607	284,433	37,000	321,433	113,174		0.00590	-0 01%	
	TIA	0 14803	9.762,082	7,042,062	950,485	7,992,547	1,769,535		0.09168	5.63%	
	Workers Comp Total benefits	0.00000)	36,723 38,486,393	36,723 26,102,784	(0) 3,346,118	36,723 29,448,901	9,037,491		0.00000	0.00% 5.27%	
	roun benefits	0.52520	30,400,333	20,102,104		22,140,201					
	Off-duty Vacation	0 08218	6,082,532	3,953,303	524,778	4,478,081	1,604,451		0.08361	-0 14%	
	Holiday	0 04937	3,654,939	2,375,770	315,263	2,691,033	963,906		0.05023	-0 09%	
	Sick	0.01616		1,342,720	103,195	1,445,916	271,106		0.01413	0 20%	
	Other	0.01690	993,610	562,536	107,900	670,436	323,174		0,01684	0,01%	
		0.16461	12,448,103	8,234,329	1,051,136	9,285,466	3,162,637		0.16482	-0.02%	
	Payroll taxes										
	FICA	0 07922	6,374,460	4,621,166	508,658	5,129,824	1,244,635	19,300,324	0.06449	1 47%	6,421,082
	FUTA	0 00119	68,292	23,833	7,639	31,472	36,820		0.00191	-0 07%	
	SUTA	0.00346	239,903 6,682,654	105,242 4,750,241	22,247 538,543	127,488 5,288,784	1,393,870		0.00582	-0.24% 1.17%	
		0.06367	0,002,034	4,730,241	330,343	3,200,704	1,353,670		0.07222	1,1778	
	Total	77.168%	57,617,150	39,087,354	4,935,797	44,023,151	13,593,999		70.749%	6,42%	
<u>LGE</u>	Lifè	0 00624	322,256	210,607	27,680	238,287	83,969	13,080,124	0.00642	-0 02%	4,433.053
	Dental	0 01035	534,657	349,533	45,903	395,436	139,221	13,000,124	0.01064	-0 03%	7,733,033
	Medical	0 13834	7,154,188	4,818,961	613,280	5,432,241	1,721,947		0.13165	0 67%	
	Misc and adm	0 01685	589,914	241,050	74,701	315,751	274,164		0.02096	-0 41%	
	401(k)	0 05370	2,772,617	1,812,628	238,058	2,050,687	721,930		0.05519	-0.15%	
	LTD	0 00363	347,901	255,346	16,104	271,450	76,451		0.00584	-0 22%	
	Retirement Income	0 00282	145,475 11,298,009	95,084 7,438,123	12,495 957,156	107,578 8,395,279	37,897 2,902,730		0.00290 0.22192	-0 01% -0 60%	
	Pension Pension Interest	0 21591 (0 11912)	(6,358.573)	(4,229,064)	(528,061)	(4,757,125)	(1,601,448)		(0.12243)	0 33%	
	Fasb 106	0 05985	3,199,654	2,129,720	265,320	2,395,039	804,615		0.06151	-0 17%	
	Fash 106 Interest	0 09979	5,203,499	3,419,486	442,390	3,861,877	1,341,622		0.10257	-0 28%	
	Fasb 112	0 00665	343,313	224,491	29,470	253,961	89,352		0.00683	-0.02%	
	TIA Workers Comp	0 08107 (0.04927)	5,000,292 509,726	3,553,674 356,649	416,732	3,970,406 138,212	1,029,886 371,514		0.06812 0.02840	1.29% -7.77%	
	Total benefits	0.52683	31,062,929	20,676,287	(218,437) 2,392,791	23,069,079	7,993,850		0.60053	-7.37%	
	Off-duty										
	Vacation	0 09416	4,861,394	3,178,032	417,427	3,595,459	1,265,935		0.09678	-0 26%	
	Holiday	0 04945	2,552,798	1,668,838	219,200	1,888,038	664,760		0.05082	-0 14%	
	Sick	0.04291	1,619,611	912,103	190,204	1,102,307	517,304		0.03955	0.34%	
	Other	0.00728	311,795 9,345,598	204,921	32,285 859,115	237,206 6,823,010	74,588 2,522,587		0.00570	0.16%	
		0.19380	9,343,396	5,963,895	832,113	0,823,010	2,322,367		0,17280	0,0976	
	Payroll taxes	0.10205	5 444 457	2 024 475	500 714	4 25 6 200	1 000 067	15 117 011	0.00710	1.0007	5 140 264
	FICA FUTA	0 10305 0 00129	5,444,457 60,939	3,826,675 26,986	529,716	4,356,390 33,626	1,088.067 27,314	15,117,911	0.08318 0.00209	1 99% -0 08%	5,140,364
	SUTA	0.00129	53,267	26,560	6,640 5,319	33,626	21,388		0.00209	-0.06%	
		0.10538	5,558,664	3,880,220	541,675	4,421,895	1,136,769		0.08691	1.85%	
	Total	82.600%	45,967,191	30,520,403	3,793,582	34,313,984	11,653,207		88.030%	-5.43%	
											····
<u>KU</u>											
	Life	0 00776	377,905	244,046	33,598	277,644	100,261	12,700,505	0.00789	-0 01%	4,328,876
	Dental Medical	0 01194 0 15207	580,944 7,569,920	375,096 5,092,131	51,669 658,274	426,765 5,750,406	154,179 1,819,515		0.01214 0.14326	-0 02% 0 88%	
	Misc and adm	0 00902	400,602	203,253	39,058	242,311	158,291		0.01246	-0 34%	
	401(k)	0.05594	2,723,314	1,758,536	242,166	2,000,702	722,612		0.05690	-0.10%	
	LTD	0 00507	369,267	252,836	21,947	274,783	94,483		0.00744	-0 24%	
	Retirement Income	0 00421	205,041	132,338	18,240	150,578	54,463		0.00429	-0 01%	
	Pension Pension Interest	0 13100 (0 05193)	6,643,756 (2,615,007)	4,384,452 (1,719,461)	567,087 (224,791)	4,951,539 (1,944,251)	1,692,217 (670,756)		0.13324 (0.05281)	~0 22% 0 09%	
	Fasb 106	0 05592	2,765,093	1,800,707	242,065	2,042,772	722,321		0.05687	-0 10%	
	Fasb 106 Interest	0.06867	3,402,689	2,218,391	297,266	2,515,657	887,032		0.06984	-0 12%	
	Fasb 112	0.00044	22,717	15,132	1,905	17,037	5,680		0.00045	0 00%	
	TIA	0 07354	4,868,540	3,277,570	364,101	3,641,671	1,226,869		0.08464	-1 11%	
	Workers Comp Total benefits	0.02442)	(261,573) 27,053,207	285,077 18,320,106	(105,708) 2,206,877	179,369 20,526,983	(440,943) 6,526,224		0.50189	1.03% -0.27%	

	Off-duty	0.00741	4 741 004	2 061 961	421 402	2 402 552	1 259 222		0.0000	0.179/	
	Vacation Holiday	0 09741 0 05174	4,741,884 2,518,449	3,061,861 1,626,246	421,692 223,956	3,483,553 1,850,201	1,258,332 668,248		0.09908 0.05262	-0.17% -0.09%	
	Sick	0.04234	2,207,085	1,505,533	183,266	1,688,799	518,286		0.04081	0 15%	
	Other	0.02206	727,431	426,778	95,481	522,259	205,172		0.01615	0.59%	
		0.21354	10,194,849	6,620,417	924,395	7,544,812	2,650,037		0.20866	0.49%	
	Payroll taxes									_	
	FICA	0.08797	5,236,968	3,551,472	435,548	3,987,020	1,249,948	14,495,950	0.08623	0 17%	4,951,164
	FUTA	0 00100	60,872	36,751 34,823	4,929	41,680 38,226	19,192 13,069		0.00132 0.00090	-0.03% -0.02%	
	SUTA	0.00069	51,294 5,349,134	34,823 3,623,045	3,403 443,880	4,066,926	1,282,209		0.08845	0.12%	İ
	T . I										
	Total	80.243%	42,597,190	28,563,568	3,575,152	32,138,720	10,458,470		79.900%	0.34%	

		Accounts	12/31/07 Balance	Dec Burdens to be reversed	Revised Oracle Balance	Targeted Balance	Revised to be burden in Dec.	from prior period labor	Remaining to be burdened at the new rate	Dec Labor Base	Percentage
Serven	Life Dental Medical Misc and adm 401(k) LTD Retirement Income Pension Pension Interest Fasb 106 interest Fasb 112 TIA Workers Comp Total benefits	184101 184104 184103, 184105, 184107, 184140 184121 184108 184093 184109 184110 184091, 184092 184117 184119 184094 184097 184118 184120 184095 184098 232109 184040 184075, 184073, 184074,232105	(1,239) (70,125) (286,455) (123,662) (715,951) 26,672 (205,789) (11,441,748) (807,554) (1,512,067) (487,565) (462,019) (10,399,811) (19,654)	(40,016) (45,262) (508,215) (48,572) (38,055) (16,185) (861,484) (36,443) (32,928) (319,263) (519,263) (2,633,076)	38,777 (24.863) 221,761 (75,090) (408,275) 64,727 (189,604) (10,580,264) (742,982) (1,397,658) (451,122) (429,091) (9,880,548) (19,659)	(70,802) (91,077) (290,688) (11,558,050) (816,565) (1,527,894) (492,211) (333,615) (10,330,608)	38,777 (24,863) 221,761 (4,288) (317,197) 64,727 101,084 977,786 73,583 130,236 41,089 (95,475) 450,060 (19,659) 1,637,620	(53) (60) (693) - (409) (54) (1,146) (86) (66) (152) (48) (44) (47) (621) (3,481)	38,830 (24,803) 222,454 (4,288) (316,788) 64,781 102,230 977,872 73,650 130,388 41,137 (95,431) 450,106 (19,038) 1,641,101	5,588,130 5,588,130 5,588,130 5,588,130 5,588,130 5,588,130 5,588,130 5,588,130 5,588,130 5,588,130 5,588,130 5,588,130	0 00695 (0 00444) 0 03981 (0 00077) (0 05669) 0 01159 0 01829 0 17499 0 01318 0 02333 0 00736 (0 01708) 0 07913 (0 00341)
	Off-duty Vacation Holiday Sick Other Payroll taxes	184001, 184002, 242002 184010, 184011 184020, 184021 184030, 184031	(6,718,095) 1,592 (148,993) (150,962) (7,016,458)	(466,628) (280,333) (78,778) (94,012) (919,751)	(6,251,466) 281,925 (70,215) (56,950) (6,096,707)	(7,463,240) - - - - - - - - - - - - - - - - - - -	1,211,774 281,925 (70,215) (56,950) 1,366,533	(681) (373) (22) (72) (1,148)	1,212,455 282,298 (70,193) (56,878) 1,367,681	5,588,130 5,588,130 5,588,130 5,588,130	0 21697 0 05052 (0 01256) (0.01018) 0.24475
	suta futa fica	236005 236006 236007	(181,690) (67,769) (282,059) (531,519)	(33,074) (10,855) (366,252) (410,181)	(148,616) (56,914) 84,193 (121,337)	(148,956) (44,344) (1,282,649) (1,475,950)	340 (12,570) 1,366,842 1,354,612	10 (15) (485) (490)	331 (12,555) 1,367,327 1,355,102	5,688,113 5,688,113 5,688,113	0 00006 (0 00221) 0.24038 0.23823
	Total		(34,054,943)	(3,963,008)	(30,091,935)	(34,450,700)	4,358,765	(5,119)	4,363,884		0.77524
<u>LGE</u>	Life Dental Medical Misc and adm 401(k) Retirement Income LTD Pension Pension Interest Fasb 106 Fasb 106 interest Fasb 112 TIA Workers Comp Total benefits	184101 184104 184103, 184105, 184107, 184140 184108 184093 184109 184110 184091, 184092 184117 184119 184094 184119 184095 184097 184118 184120 184075, 184093, 184074,232105	13,484 (54,355) (289,329) (177,217) (73,085) (144,827) 12,073 (11,156,414) 6,277,945 (3,159,102) (5,135,988) (338,817) (5,260,286) 389,513 (19,096,405)	(25,938) (42,993) (531,881) (84,710) (222,989) (11,717) (23,598) (896,641) 494,662 (248,517) (414,420) (27,597) (341,732) (114,865) (2,492,936)	39,423 (11,362) 242,552 (92,507) 149,904 (133,110) 35,671 (10,259,773) 5,783,283 (2,910,586) (4,721,568) (311,219) (4,918,555) 504,379 (16,603,469)	(111,262) (38,893) (175,725) (11,298,009) 6,358,573 (3,199,654) (5,203,499) 61,062 (5,545,364) 472,218 (18,680,553)	39,423 (11,362) 242,552 18,754 188,797 42,615 35,671 1,038,236 (575,290) 289,068 481,931 (372,281) 626,809 32,161 2,077,084	(40) (66) (831) - (340) (1,368) (41) 755 (25) (379) (632) (42) (1) (597) (3,607)	39,462 (11,297) 243,382 18,754 189,137 43,983 35,712 1,037,481 (575,265) 289,447 482,564 (372,239) 626,811 32,758 2,080,691	4,046,429 4,046,429 4,046,429 4,046,429 4,046,429 4,046,429 4,046,429 4,046,429 4,046,429 4,046,429 5,017,959 4,046,429	0 00975 (0 00279) 0 06015 0 00463 0 04674 0 01087 0 00883 0 25639 (0 14217) 0 07153 0 11926 (0 09199) 0 12491 0 00810
	Off-duty Vacation Holiday Sick Other	184001, 184002, 242002 184010, 184011 184020, 184021 184030, 184031	(4,800,382) 100,434 (64,029) 7,353 (4,756,623)	(391,027) (205,333) (159,812) (23,027) (779,199)	(4,409,355) 305,767 95,783 30,380 (3,977,424)	(4,934,172) - - - - - - - (4,934,172)	524,817 305,767 95,783 30,380 956,748	(420) (313) (18) (146) (897)	525,237 306,080 95,801 30,526 957,645	4,046,429 4,046,429 4,046,429 4,046,429	0 12980 0 07564 0 02368 0.00754 0.23666
	Payroll taxes suta futa fica Total	236005 236006 236007	(36,318) (63,490) (1,033,764) (1,133,572) (24,986,601)	(8,227) (10,487) (417,276) (435,990) (3,708,125)	(28,091) (53,002) (616,489) (697,582)	(28.855) (40,124) (698,416) (767,395) (24,382,120)	764 (12,879) 81,928 69,813 3,103,645	(28) (2) (71) (101) (4,606)	792 (12,877) 81,999 69,914 3,108,251	5.017,959 5,017,959 5,017,959	0 00016 (0 00257) 0.01634 0.01393
<u>ки</u>	Life Dental Medical Misc and adm 401(k) LTD Retirement Income Pension Interest Fasb 106 Fasb 106 interest Fasb 112 TIA Workers Comp Total benefits	184101 184104 184103, 184105, 184107, 184140 184108 184109 184109 184110 184091, 184092 184117 184119 184094 184097 184118 184120 184095 184098 232109 184040 184075, 184073, 184074,232105	21,608 (63,397) (220,595) (131,304) (47,296) 20,388 (197,524) (6,481,025) 2,550,470 (2,695,597) (3,317,363) (22,200) (4,974,674) 907,823 (14,650,687)	(30,469) (46,882) (553,248) (48,117) (219,743) (28,735) (16,566) (514,571) (23,950) (219,626) (269,715) (1,738) (392,945) 134,079 (2,004,327)	52,077 (16,515) 332,653 (83,186) 172,447 49,123 (180,959) (5,966,454) 2,346,520 (2,475,971) (3,047,647) (20,463) (4,581,728) 773,744 (12,646,360)	(72,421) (36,845) (180,448) (6,643,756) (2,615,007 (2,765,093) (3,402,689) (330,759) (5,149,807) 928,505 (15,038,308)	52,077 (16,515) 332,653 (10,765) 209,292 49,123 (510) 677,302 (268,487) 289,122 355,042 310,296 568,079 (154,761) 2,391,948	326 502 5,621 - 2,352 318 5,508 (2,183) 7,7 2,351 2,887 18 62 4,096 22,234	51,751 (17,017) 327,032 (10,765) 206,940 48,805 (6,018) 679,485 (268,864) 286,771 352,155 310,278 568,017 (158,857) 2,369,713	3,820,555 3,820,555 3,820,555 3,820,555 3,820,555 3,820,555 3,820,555 3,820,555 3,820,555 3,820,555 3,820,555	0 01355 (0 00445) 0 08560 (0 00282) 0 05416 0 01277 (0 00158) 0 17785 (0 07037) 0 07506 0 09217 0 08121 0 12406 (0.04158)
	Off-duty Vacation Holiday Sick Other Payroll taxes	184001, 184002, 242002 184010, 184011 184020, 184021 184030, 184031	(4,873,294) 25,779 (96,037) (78,911) (5,022,463)	(382,636) (203,212) (157,604) (62,366) (805,818)	(4,490,658) 228,991 61,567 (16,545) (4,216,645)	(5,186,627)	695,969 228,991 61,567 (16,545) 969,982	3,499 2,175 177 572 6,423	692,470 226,816 61,390 (17,117) 963,559	3,820,555 3,820,555 3,820,555 3,820,555	0 18125 0 05937 0 01607 (0.00448) 0.25220
	suta futo fico	236005 236006 236007	(3,215) 2,782 (290,517) (290,950)	(4,177) (6,122) (400,327) (410,626)	963 8,904 109,809 119,676	(20,757) (27,563) (553,448) (601,767)	21,719 36,467 663,258 721,444	1,684 85 5,523 7,292	20,035 36,382 657,735 714,152	4,578,489 4,578,489 4,578,489	0 00438 0 00795 0.14366 0.15598
	Total		(19,964,100)	(3,220,771)	(16,743,329)	(20,826,702)	4,083,373	35,949	4,047,424		1.00383

LGE, KU and SERVCO ANNUALIZED BURDEN RATES

	2008 A	2008 ACTUAL DOLLARS	ARS	2008 ANNU	2008 ANNUALIZED PERCENTAGE	RCENTAGE	
	LGE	KÜ	Serveo	LGE	KU	Servco	
Dental Insurance	473,231	502,736	513,695	0.00915	0.01040	0.00684	
Group Life Insurance	331,502	389,814	515,268	0.00641	0.00807	0.00686	
Medical	6,776,959	7,169,194	7,195,222	0.13103	0.14833	0.09584	
Miscellaneous and Adm	510,657	327,918	365,563	0.00987	0.00678	0.00487	
Pensions	11,293,553	6,643,756	11,551,229	0.21836	0.13746	0.15387	
Pension interest	(6,358,573)	(2,615,007)	816,443	(0.12294)	(0.05410)	0.01088	
FASB 106	3,199,654	2,765,093	1,527,402	0.06187	0.05721	0.02035	
FASB 106 interest	5,203,499	3,402,689	491,651	0.10061	0.07040	0.00655	
Thrift (401K)	2,800,788	2,643,407	3,479,959	0.05415	0.05469	0.04636	
Retirement Income	174,512	182,730	293,803	0.00337	0.00378	0.00391	
Worker's Comp	417,497	684,191	17,062	0.00807	0.01416	0.00023	
LT Disability	356,295	381,602	547,634	0.00689	0.00790	0.00729	
Post employment	(61,062)	330,759	301,506	(0.00118)	0.00684	0.00402	
BENEFITS	25,118,510	22,808,881	27,616,437	0.48567	0.47192	0.36787	
Accrued TIA	5,430,117	5,152,652	9,675,990	0.08400	0.08442	0.12754	
		900	000 000	0.00625	002010	90000	
Vacation	4,931,436	4,934,225	6,760,898	0.09535	0.10209	0.09000	
Holiday	2,619,771	2,480,028	3,616,405	0.05065	0.05131	0.04817	
Sick	1,529,137	2,060,225	1,557,604	0.02957	0.04263	0.02075	
Other Off-Duty	315,148	625,943	829,386	0.00609	0.01295	0.01105	
OFF-DUTY	9,395,492	10,100,421	12,764,293	0.18166	0.20898	0.17003	
Fi	5.824.853	5,634,900	6,858,773	0.09010	0.09232	0.09040	
State	56,973	53,820	256,706	0.00088	0.00088	0.00338	
fed	64,552	61,882	68,056	0.00100	0.00101	0.00090	
TAXES	5,946,378	5,750,602	7,183,535	0.09198	0.09422	0.09469	
Total	45,890,498	43,812,556	57,240,255	0.84332	0.85954	0.76012	
Straight time labor	51 719 040	48.332.147	75.071.537	0.84332	0.85954	0.76012	
Total labor / Overtime rate	64,645,907	61,033,823	75,867,562	0.17598	0.17864	0.22222	
Exempt - Nonexempt labor							-

CASE NO. 2009-00549

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

Question No. 145

Responding Witness: Paul W. Thompson/Chris Hermann

- Q-145. List and describe all maintenance programs and expenses which have been deferred into the test period from prior years, and for each item, explain the Company's reason for such deferral.
- A-145. LG&E did not defer maintenance programs and expenses for the purpose of reflecting the cost in the test year. The timing and continuation of maintenance programs is based on the requirements of the overall operation of the system and the conditions experienced in operating the system.

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CASE NO. 2009-00549

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

Question No. 146

Responding Witness: Shannon L. Charnas

- Q-146. List all merchandise-related revenue, expense and rate base items included in the test period by account and amount.
- A-146. Account 456 Other Miscellaneous Electric Revenues and Account 415 Revenues from Merchandising, Jobbing and Contract Work, did not include any merchandise sold to Louisville Gas and Electric Customers during the test period.

Three merchandise sales transactions totaling \$1,347 were recorded to Account 163 – Stores Expense Undistributed for a wood pole, conduit and fuse links, with the associated expense of \$1,024 recorded to the same account.

Demand Side Management revenues and expenses are excluded from this response since they are included in Rives Exhibit 1, Reference Schedules 1.09 and 1.10.

CASE NO. 2009-00549

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

Question No. 147

Responding Witness: Shannon L. Charnas

- Q-147. List each abnormal or non recurring charge or credit which occurred during 2007, 2008, 2009 and 2010 to date, and which exceeded \$10,000.00.
 - a. For each such charge or credit, state the basis and dollar magnitude of each.
 - b. Provide copies of invoices, journal entries or other documentation to support each abnormal or non recurring item.
- A-147. Abnormal or non-recurring charges are not specifically tracked. These types of charges or credits are identified through the normal course of rate case preparation and not during other time periods. Therefore, the Company has only identified abnormal or non-recurring charges during rate case test years. The test years ended April 30, 2008 and October 31, 2009 fall into the time period requested above and the abnormal or non-recurring charges identified for each of these cases is provided below.
 - a. See attached.
 - b. For details regarding the adjustments, please refer to Rives Exhibit 1, the related Reference Schedules and the related testimony for the current case as well as Case No. 2008-00252.

Non Recurring Charges Adjustments to Net Operating Income

	Case No./ Schedule	Period	Net Operating Income Impact
1. Adjustment to Remove Out-of-Period FERC Assessment Fee	2008-0252 1.22	12 months ended April 30, 2008	\$ 478,156
2. Adjustment to remove IMEA/IMPA out of period reactive power credits	2008-0252 1.26	12 months ended April 30, 2008	330,012
3. Adjustment for out-of-period lease expenses	2008-0252 1.28	12 months ended April 30, 2008	(5,394,978)
4. Adjustment to O&M expenses for IT prepaid contracts	2008-0252 1.29	12 months ended April 30, 2008	(1,190,095)
5. Adjustment for expenses related to retired mainframe	2009-0549 1.24	12 months ended October 31, 2009	1,400,815
6. Adjustment for Southwest Power Pool settlement expenses	2009-0549 1.32	12 months ended October 31, 2009	583,743
7. Adjustment to remove out of period adjustment for resettlements related to MISO RSG	2009-0549 1.33	12 months ended October 31, 2009	429,911
8. Adjustment for USGC settlement for gypsum contract	2009-0549 1.34	12 months ended October 31, 2009	(1,134,812)
9. Adjustment to remove FERC Hydropower program charges	2009-0549 1.35	12 months ended October 31, 2009	157,135
10. Adjustment for Interest rate swap amortization	2009-0549 1.36	12 months ended October 31, 2009	(258,476)
Total			\$ (4,598,589)

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CASE NO. 2009-00549

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

Question No. 148

Responding Witness: Shannon L. Charnas

- Q-148. Itemize all expenses over \$5,000 recorded by the Company during 2007, 2008 and 2009 in General Office Expense. For each, state the payee, amount, date, purpose and subaccount. Also provide a copy of the associated invoice for amounts over \$10,000.
- A-148. An electronic version of these documents is provided on CD in the folder titled Question No. 148. A petition for the confidential treatment of these documents is being filed simultaneously herewith.

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CASE NO. 2009-00549

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

Question No. 149

Responding Witness: Shannon L. Charnas

- Q-149. List by account the Company's annual O&M expenses for the ten years ending 2009, plus 2010 to date. For each account having a variance over the prior year exceeding 10%, explain the cause of such variance, listing and describing each significant causative item and the associated dollar amount.
- A-149. See attachment for O&M expenses. The Company does not maintain variance analyses in this level of detail for the past ten years. See the response to AG-1 Question No. 114(c) for variance explanations between 2005 and 2006 and between 2006 and 2007. See below for variance explanations between 2007 and 2008. Variance explanations between 2008 and 2009 will be provided in response to Question No. 188 when they are available.

Expenses

Fuel for electric generation and natural gas supply expenses comprise a large component of total operating expenses. Increases or decreases in the cost of fuel and natural gas supply are reflected in electric and natural gas retail rates, through the FAC and GSC, subject to the approval of the Kentucky Commission.

Fuel for electric generation increased a net \$27 million in 2008 primarily due to:

- Increased commodity and transportation costs for coal and natural gas (\$28 million)
- Decreased volumes of natural gas usage (\$1 million) due to decreased native load sales

Power purchased expense increased \$36 million in 2008 primarily due to:

- Increased purchase volumes from KU via a mutual agreement (\$34 million) whereby LG&E purchases KU's excess economic capacity for wholesales sales. KU experienced lower native load requirements as a result of milder weather and the weakening economy and increased generation availability.
- Increased prices for third-party purchases used to serve native load (\$3 million) during unit outages due to higher fuel costs
- Increased expenses (\$2 million) due to activities in the PJM market for the entire year of 2008 compared to only one quarter in 2007
- Decreased demand costs (\$3 million) for energy purchased on a long-term contract

Gas supply expenses increased \$93 million in 2008 due to:

- Increased cost of net gas supply billed to customers (\$97 million) due to higher purchased volumes and cost per Mcf
- Decreased expense (\$4 million) due to a decline in volume of wholesale sales of purchased gas

Other operation and maintenance expenses increased \$35 million in 2008 primarily due to increased other operation expenses (\$23 million) and increased maintenance expenses (\$12 million).

Other operation expenses increased \$23 million in 2008 primarily due to:

- Increased steam expense (S5 million) due to a non-recurring capital lease adjustment in 2007
- Increased other power supply expense (\$5 million) due to a FERC Order resulting in additional MISO RSG resettlement costs and activities in the PJM market for the entire year of 2008 compared to only one quarter in 2007
- Increased cost of consumables (\$4 million) due to contract pricing
- Increased transmission expense paid to KU (\$3 million) due to increased firm transmission purchases and increased transmission rates
- Increased distribution expense (\$2 million) due to storm restoration
- Increased uncollectible accounts (\$2 million) due to the weakening economy
- Increased property taxes (\$2 million) due to net decrease in expense in 2007 as a result of the

GE AG Question No. 149	Page 1 of 7	Charnas
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Response to L		
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hment to F		
Attachr		

			Louisvil	Louisville Gas and Electric Company Case No. 2009-00549	1c Company 0549						
			Summary of For the Years, 2	Summary of Annual Maintenance Expense For the Years, 2000 - 2008, 2010 YTD as of 1/31/10	nance Expense YTD as of 1/31	/10					:
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	JAN 2010
Steam Power Generation:											
(510) Maint. Supervision and Engineering	\$1,093,560	\$984,403	\$1,215,311	\$1,276,492	\$1,326,084	\$1,423,018	\$1,971,715	\$2,047,906	\$3,051,496	\$2,758,825	\$161,011
(511) Maint. of Structures	2,151,999	1,322,118	1,356,674	1,572,623	1,806,654	1,584,457	1,963,994	2,366,221	1,922,394	2,817,156	167,366
(512) Maint, of Boiler Plant	27,738,748	25,273,379	24,202,326	25,680,596	24,982,533	24,560,096	30,445,817	33,688,610	35,721,440	39,181,614	2,150,565
(513) Maint, of Electric Plant	4,438,177	6,688,255	6,714,433	6,500,734	7,941,036	6,376,640	7,312,591	5,541,312	8,421,773	£90°566°9	446,118
(514) Maint. of Misc. Steam Plant	3,436,099	1,347,249	1,818,096	926,973	1,294,838	1,347,348	1,431,725	1,296,736	1,341,151	1,683,302	152,598
Total Steam Generation Maintenance	\$38,858,583	\$35,615,404	\$35,306,840	\$35,957,418	\$37,351,145	\$35,291,559	\$43,125,842	\$44,940,785	\$50,458,254	\$53,435,960	\$3,077,658
Hydraulic Dower Generation											
(\$41) Maint Superasion and Engineering	0\$	0\$	0\$	0\$	0\$	05	\$3.057	\$6.049	\$2.599	\$92	\$23
(542) Maint of Structures	19.776	24.037	21.466	121,908	310,186	62,368	83,847	166,673	223,640	248,057	18,336
(543) Maint of Reservoirs. Dams & Waterways	0	0	0	15,558	474,344	124,727	76,652	10,094	181,802	115,135	3,261
(544) Maint, of Electric Plant	367,251	551,014	181,668	748,349	557,015	345,322	125,119	264,531	240,498	200,207	11,658
(545) Maint, of Misc. Hydraulic Plant	50,313	37,285	79,337	5,915	23,577	0	0	0	0	0	0
Total Hydraulic Pwr Generation Maintenance	\$437,340	\$612,336	\$999,984	\$891,730	\$1,365,122	\$532,417	\$288,675	\$447,347	\$648,539	\$563,491	\$33,278
Other Power Generation:							The state of the s				
(551) Maint. Supervision and Engineering	\$22,838	\$14,647	\$14,822	\$8,023	\$12,688	\$18,791	\$20,103	\$21,550	\$35,596	\$40,908	\$2,564
(552) Maint. of Structures	905,19	618,615	70,721	(549,843)	60,562	111,857	94,507	108,362	63,849	64,248	5,169
(553) Maint, of Generating and Electric Plant	852,093	344,978	411,287	221,272	586,840	1,078,800	514,243	2,017,744	1,498,648	715,958	62,502
(554) Maint. of Misc. Other Pwr Generation Plant	71,380	105,020	192,302	46,501	154,777	91,583	238,052	99,206	237,693	108,968	2,608
Total Other Power Generation Maintenance	\$1,007,617	\$1,083,260	\$689,132	(\$274,047)	\$814,867	\$1,301,031	\$866,905	\$2,246,862	\$1,835,786	\$930,082	\$72,843
Electric Transmission:											
(568) Maint. Supervision and Engineering	\$223,011	\$56,900	80	\$0	\$0	0\$	80	80	\$0	\$0	\$0
(569) Maint. of Structures	94,626	29,938	21,728	10,538	13,261	119,611	13,848	11,477	47,485	17,281	(345)
(570) Maint. of Station Equipment	589,496	777,371	849,884	765,901	837,695	905,022	948,123	983,605	1,057,903	1,240,987	89,481
(571) Maint. of Overhead Lines	626,043	536,511	702,332	486,502	344,858	552,860	550,618	695,122	685,928	969,162	54,929
(572) Maint. of Underground Lines	0	0	0	0	0	0	0	0	0		366
(573) Maint. of Misc. Transmission Plant	0	4,599	22,192	25,095	27,455	2,966	124,997	3,565	(1,329)		0
Total Electric Transmission Maintenance	\$1,533,176	\$1,405,319	\$1,596,136	\$1,288,036	\$1,223,269	\$1,474,459	\$1,637,586	\$1,693,769	\$1,789,987	\$2,231,801	\$144,431
Electric Distribution:											
(590) Maint. Supervision and Engineering	\$284,434	\$151,441	\$42,216	\$24,715	\$14,496	\$1,627	\$17,732	\$14,794	\$16,822	\$27,054	\$601
(591) Maint. of Structures	449,339	445,442	248,024	338,459	331,493	599,825	766,079	757,829	773,756	751,722	13,642
(592) Maint. of Station Equipment	496,883	745,065	654,415	664,619	672,495	661,067	1,018,271	744,470	877,994	921,725	67,167
(593) Maint. of Overhead Lines	6,531,872	6,704,932	7,674,746	6,806,827	16,219,747	7,847,180	11,772,129	10,287,075	11,888,812	10,994,768	522,399
(594) Maint. of Underground Lines	443,248	891,168	1,261,367	1,289,353	1,697,503	1,549,277	1,843,750	1,509,199	1,689,915	1,668,693	163,406
(595) Maint. of Line Transformers	283,896	341,023	397,589	259,529	282,066	147,057	184,777	230,867	213,177	266,426	11,032
(596) Maint. of St. Lighting and Signal Systems	468,987	646,420	89,020	14,267	14,900	88,833	172,308	779,872	667,913	437,359	31,333
(597) Maint. of Meters	(91,204)	(102,704)	(88,979)	(114,036)	0	(217,128)	0	0	0	0	0
(598) Maint. of Misc. Distribution Plant	149,170	256,957	262,868	154,899	173,324	267,188	330,971	437,400	90,057	329,436	17,288
Total Electric Distribution Maintenance	\$9,016,625	\$10,085,744	\$10,541,266	\$9,438,632	\$19,406,024	\$10,944,926	\$16,010,935	\$14,761,506	\$16,218,446	\$15,397,183	\$826,868

\$1,679,112 1.78%

\$11,983,850 14.52%

\$3,506,341 4.44%

\$15,612,483 (\$9,214,269) \$15,467,318 27.31% (12.66%) 24.33%

\$387,936 0.68%

(\$1,905,500) (3.25%)

(\$5,021,294)

\$5,590,345 9.62%

Maintenance Expense Variance \$ to Prior Year Maintenance Expense Variance % to Prior Year

	NAME OF TAXABLE PARTY.		Louisvil	Louisville Gas and Electric Company	ic Company						
			S	Case No. 2009-00549	00549						
			Summary of For the Years, 2	Summary of Annual Maintenance Expense he Years, 2000 - 2008, 2010 YTD as of 1/3	Summary of Annual Maintenance Expense For the Years, 2000 - 2008, 2010 YTD as of 1/31/10	10					
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	JAN 2010
Underground Storage:											
(830) Maint. Supervision and Engineering	\$425,743	\$356,976	\$304,538	\$262,845	\$280,605	\$247,742	\$255,593	\$330,530	\$327,513	\$327,914	\$24,617
(832) Maint. Of Reservoirs and Wells	278,858	330,464	256,007	439,858	467,095	369,309	414,411	470,455	741,927	534,183	17,431
(833) Maint. Of Lines	11,868	13,465	7,680	28,992	38,937	105,929	(12,439)	91,541	140,185	175,450	7,383
(834) Maint. Of compressor Station Equipment	494,434	332,922	494,892	492,617	671,374	882,730	1,190,532	904,999	816,963	966,047	74,491
(835) Maint. Of Measuring and Reg. Station Equipment	20,249	20,837	24,649	77,703	33,898	19,211	13,546	49,318	76,836	47,190	1,077
(836) Maint. Of Purification Equipment	211,855	349,527	234,463	162,461	339,874	234,290	290,125	229,877	826,642	251,562	18,147
(837) Maint. Of Other Equipment	14,867	28,245	55,584	139,405	134,986	161,303	115,812	908'06	79,558	53,433	6,228
Total Undersground Storage Maint. Expense	\$1,457,874	\$1,432,436	\$1,377,813	\$1,603,881	81,966,769	\$2,020,514	\$2,267,580	\$2,167,526	\$3,009,624	\$2,355,779	\$149,374
Gas Transmission:											
(861) Maintenance Supervision and Engineering	\$10,291	0\$	\$0	\$0	\$0	0\$	80	0\$	0\$	0\$	80
(863) Maint. Of Mains	10,593	15,142	3,833	244,102	567,937	356,695	706,684	649,692	755,101	852,902	(47,246)
Total Gas Transmission Maint. Expense	\$20,884	\$15,142	\$3,833	\$244,102	\$567,937	\$356,695	\$706,684	\$649,692	\$755,101	\$852,902	(\$47,246)
Gas Distribution:											
(885) Maintenance Supervision and Engineering	\$140.858	\$84.740	\$10,071	80	\$0	\$0	80	80	\$0	\$0	\$0
(886) Maint. Of Structures and Improvements	244,981	253,494	178,082	208,977	254,287	469,345	495,374	522,008	564,984	582,068	12,324
(887) Maint. Of Mains	1,575,921	2,477,887	4,983,159	4,034,408	4,214,692	4,199,756	4,672,076	5,710,328	7,722,184	7,965,401	580,337
(889) Maint. Of Meas. And Reg. Sta. Equip General	49,328	54,269	35,002	31,850	42,199	25,830	90,505	50,232	71,177	71,168	3,718
(890) Maint. Of Meas. And Reg. Sta. Equip - Industrial	141,223	100,412	97,014	67,736	78,356	78,680	100,685	116,326	111,940	214,088	27,593
(891) Maint. Of Meas. And Reg. Sta. Equip - City Gate	957 661	659 501	47 055	916 761	303 066	286 477	316 318	260 903	288 993	270 364	15 507
(892) Maint. Of Services	467,646	525,277	595,947	634,791	868,606	177,771	972,347	1,826,235	1,715,334	1,213,435	71,358
(893) Maint. Of Meters and House Regulators	103,959	75,172	19,776	0	0	0	0	0	0	0	0
(894) Maint. Of Other Equipment	51,857	52,320	102,421	122,798	100,682	159,461	101,179	233,047	300,706	345,005	26,851
Total Gas Distribution Maintenance	\$2,905,209	\$3,729,223	\$6,068,527	\$5,295,476	\$5,861,888	\$6,097,320	\$6,728,484	\$8,719,079	\$10,775,318	\$10,661,529	\$737,688
Administrative and General:											
(935) Maint. of General Plant - Electric	\$6,451,697	\$3,545,301	\$162,513	\$2,058,115	\$3,187,331	\$4,130,391	\$5,502,941	\$5,138,093	\$6,709,800	\$7,255,373	\$697,573
(935) Maint. of General Plant - Gas	2,019,974	1,163,520	36,141	866,778	1,038,252	1,419,023	1,900,021	1,777,335	2,324,989	2,520,856	257,849
Total Adm. and General Maintenance	\$8,471,671	\$4,708,821	\$198,654	\$2,724,893	\$4,225,583	\$5,549,414	\$7,402,962	\$6,915,428	\$9,034,789	\$9,776,229	\$955,422
Total Annual Maintenance Expense:	\$63,708,979	\$58,687,685	\$56,782,185	\$57,170,121	\$72,782,604	\$63,568,335	\$79,035,653	\$82,541,994	\$94,525,844	\$96,204,956	\$5,950,316

			ino I	Louisville Gas and Electric Company	ctric Company						
				Case No. 2009-00549	9-00549						
			Summ. For the Years	Summary of Annual Operation Expense, Years, 2000 - 2009, 2010 YTD as of L	Summary of Annual Operation Expense For the Years, 2000 - 2009, 2010 YTD as of 1/31/10	1/10					
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	JAN 2010
Steam Power Generation:											
(500) Operation Supervision and Engineering	\$3,323,473	\$1,220,305	\$1,440,101	\$1,413,206	\$1,684,488	\$2,182,043	\$1,994,235	\$2,117,055	\$2,213,780	\$2,226,700	\$213,953
(501) Fuel	157,680,097	155,917,909	184,106,845	192,605,505	201,843,657	239,297,747	270,206,831	286,060,712	322,081,928	318,793,382	26,826,336
(502) Steam Expenses	25,476,147	23,364,081	26,207,927	25,354,431	25,756,962	28,287,297	29,310,526	26,276,587	35,626,918	35,079,902	3,285,591
(505) Electric Expenses	540,053	302,472	424,279	476,460	468,790	519,654	601,822	693,669	795,673	776,815	59,212
(506) Miscellaneous Steam Power Expenses	8,784,765	11,865,713	12,080,303	14,811,858	13,048,287	13,580,042	14,381,816	14,015,400	15,126,246	15,404,894	1,226,678
(507) Rents	77,304	55,594	51,252	51,252	51,252	51,252	51,252	51,252	17,084	0	0
(509) Allowances	0	66,121	37,206	35,235	18,437	10,508	6,011	3,920	5,118	1,756	. 67
Total Steam Generation Operation	\$195,881,839	\$192,792,195	\$224,347,913	\$234,747,947	\$242,871,873	\$283,928,543	\$316,552,493	\$329,217,595	\$375,866,747	\$372,283,449	\$31,611,837
Hydraulic Power Generation:											
(535) Operation Supervision and Engineering	\$142,596	\$129,272	\$102,158	\$9,400	\$66,129	\$69,561	\$56,516	\$60,785	\$12,012	\$109,931	\$9.045
(536) Water for Power	56,436	56,436	56,436	56,436	56,436	(15,971)	1,982	38,855	38,696	39,077	3,222
(537) Hydraulic Expenses	15,635	0	0	0	0	0	0	0	0	0	0
(538) Electric Expenses	525,048	411,903	356,799	251,690	261,052	236,186	179,073	157,036	170,379	162,157	15,381
(539) Misc Hydraulic Power Generation Expenses	116,457	16,077	33,954	29,296	133,380	155,069	107,630	132,980	109,403	110,476	7,050
(540) Rents	597,831	547,940	358,304	373,412	253,215	318,469	477,721	222,932	262,786	374,245	35,773
Total Hydraulic Power Generation Operation	\$1,454,003	\$1,161,628	\$907,651	\$720,234	\$770,212	\$703,314	\$822,922	\$612,588	\$593,276	\$795,886	\$70,471
Other Power Generation:											
(546) Operation Supervision and Engineering	158'61\$	\$22,795	\$90,438	\$36,811	\$39,895	\$39,421	\$32,407	\$15,298	\$44,183	\$30,498	\$2,476
(547) Fuel	1,738,488	3,312,629	10,793,344	4,359,837	5,248,056	41,625,992	22,364,013	31,202,849	22,454,807	9,439,616	2,257,607
(548) Generation Expenses	9,778	3,978	65,540	69,826	93,231	221,938	272,514	335,927	1,241,571	119,374	8,258
(549) Misc Other Power Generation Expenses	241,052	94,581	42,054	(420,246)	56,967	32,342	41,904	38,984	41,895	40,630	2,397
(550) Rents	29,964	31,950	275,505	30,252	29,964	29,964	29,964	24,024	7,612	0	0
Total Other Power Generation Operation	\$2,039,133	\$3,465,933	\$11,266,881	\$4,076,480	\$5,468,113	\$41,949,657	\$22,740,802	\$31,617,082	\$23,790,068	\$9,630,118	\$2,270,738
Other Power Supply:											
(555) Purchased Power	\$96,893,821	\$81,475,058	\$84,330,008	\$79,620,776	\$92,046,779	\$140,555,771	\$113,833,625	\$82,337,048	\$117,907,533	\$58,430,270	\$6,286,993
(556) System Control and Load Dispatching	959,001	1,121,636	1,123,818	1,116,436	1,165,948	115,570	966,893	995,839	1,099,995	1,500,344	163,262
(557) Other Expenses	38,760	39,462	14,529	17,277	4,519	18,222,778	6,559,291	(572,213)	4,403,967	(80,375)	65,725
(558) Other Dept UseCredit											(32,640)
Total Other Power Supply	\$97,891,582	\$82,636,156	\$85,468,355	\$80,754,489	\$93,217,246	\$158,894,119	\$121,359,809	\$82,760,674	\$123,411,495	\$59,850,239	\$6,483,340
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_			Lou	sville Gas and El	Louisville Gas and Electric Company						
				Case No. 2009-00549	09-00549						
			Sumn For the Year	rary of Annual O.s., 2000 - 2009, 2	Summary of Annual Operation Expense For the Years, 2000 - 2009, 2010 YTD as of 1/31/10	1/10					
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	JAN 2010
Transmission:											
(560) Operation Supervision and Engineering	\$373,853	\$326,874	\$270,917	\$262,531	\$308,711	\$405,950	\$448,908	\$615,817	\$1,204,930	\$625,248	\$52,196
(561) Load Dispatching	614,620	365,535	364,309	372,576	425,282	535,223	903,506	648,274	753,691	802,690	87,404
(561.4) Scheduling, System Control & Dispatch Svs	0	0	0	0	0	0	1,246,458	5,529	296	665	0
(561.5) Reliability, Planning & Standards Development	0	0	0	0	0	0	0	0	0	180,839	0
(561.6) Transmission Service Studies	0	0	0	0	0	0	0	11,594	7,259	(16,713)	0
(561.8) Reliability, Planning & Stds Development Svs	0	0	0	0	0	0	89,624	398	21	48	0
(562) Station Expenses	867,666	902,093	751,559	1,178,058	1,138,231	1,145,187	1,176,883	1,237,889	1,117,869	1,385,715	72,949
(563) Overhead Lines Expenses	40,016	47,726	31,817	42,563	42,536	956,08	115,61	766,97	123,399	118,896	3,786
(565) Transmission of Electricity by Others	4,442,973	4,318,753	14,690,577	16,999,426	16,781,659	3,361,634	(2,866,436)	3,791,302	6,866,047	2,216,931	198,164
(566) Miscellaneous Transmission Expenses	416,971	735,933	3,689,036	4,010,230	4,640,110	7,385,624	1,545,678	3,929,222	3,060,315	3,307,309	232,993
(567) Rents	46,763	57,380	54,484	53,518	61,039	51,708	52,808	5,204	22,903	22,388	15,987
Total Transmission Operation	\$6,802,862	\$6,754,294	\$19,852,699	\$22,918,902	\$23,387,568	\$12,935,682	\$2,316,946	\$10,322,226	\$13,156,730	\$8,644,016	\$663,479
Valuations and the same of the											
Regional Market:											
(575.7) Mkt Facilitation, Monitoring & Compliance Svs	0\$	80	80	0\$	\$0	80	\$1,800,836	\$11,961	\$46,675	\$1,138,105	\$113,864
Total Regional Market Operation	0.5	\$0	20	0\$	80	\$0	\$1,800,836	\$11,961	\$46,675	\$1,138,105	\$113,864
Distribution:											
(580) Operation Supervision and Engineering	\$1,436,121	\$1,188,185	\$2,376,556	\$1,148,725	\$2,518,917	\$1,074.172	\$1,146,499	\$1,257,351	\$1,177,320	\$1,877,095	\$108,645
(581) Load Dispatching	398,187	407,665	376,339	203,042	140,493	368,410	396,316	327,998	311,215	409,587	33,105
(582) Station Expenses	867,256	1,090,483	1,326,021	1,187,897	960,021	835,153	839,604	900,835	977,905	1,032,853	83,338
(583) Overhead Line Expenses	4,454,290	4,526,843	3,585,448	3,515,187	6,023,279	2,986,850	4,646,115	3,739,557	5,113,226	3,433,395	303,549
(584) Underground Line Expenses	1,264,642	1,169,179	631,609	765,142	466,759	276,446	409,335	380,113	384,315	272,945	21,481
(585) Street Lighting and Signal System Expenses	89,394	41,052	969,183	897,822	79,679	2,588	501	5,530	50,05	9,981	32
(586) Meter Expenses	1,136,431	791,822	897,634	4,423,461	5,174,919	5,615,626	5,872,651	5,629,380	5,496,042	5,942,766	510,242
(587) Customer Installations Expenses	340,446	136,911	0	0	0	0	(276,630)	(224,263)	(219,344)	(162,146)	(5,727)
(588) Miscellaneous Expenses	4,869,080	3,190,030	3,419,649	3,752,751	4,580,906	3,752,955	2,881,295	2,651,266	3,371,056	2,768,018	134,735
(589) Rents	19,226	16,112	16,422	10,929	18,444	809'6	14,717	13,543	13,726	14,163	0
Total Distribution Operation	\$14,875,073	\$12,558,282	\$13,598,861	\$15,904,956	\$19,963,417	\$14,921,808	\$15,930,403	\$14,681,310	\$16,676,066	\$15,598,657	\$1,189,400
Other Gas Supply:				. 1							
(803) Natural Gas Transmission Line Purchases	\$217,508,335	\$203,381,767	\$194,881,631		\$283,884,510	\$408,909,101	\$269,873,519	\$264,066,702	\$391,701,564	\$201,254,917	\$14,358,558
Subtotal Gas Supply Operation	\$217,508,335	\$203,381,767	\$194,881,631	\$261,119,927	\$283,884,510	\$408,909,101	\$269,873,519	\$264,066,702	\$391,701,564	\$201,254,917	\$14,358,558
	•										200 200
(806) Exchange Gas	05	25	\$0	80	20	20	20	0.5	200	(33,396,721)	\$5,5/5,503

Purchased Gas	Summary of Annual Operation Expense For the Years, 2000 - 2009, 2010 YTD as of 1/31/10 2002 2003 2010 YTD as of 1/31/10 20, 20, 20 46, 156 48,067 519,489 575,578 539,764 5545,761 5621,734 5587,831 5545,761 5621,734 5587,831 5542,045 (6,824,937) (7,245,822) (8,995,397) (6,824,937) (7,245,822) (8,095,397) (6,824,937) (7,245,822) (8,095,397) (6,824,937) (7,245,822) (8,242,045) (6,824,937) (7,245,822) (8,242,045) (6,824,937) (7,245,822) (8,242,045) (6,824,937) (7,245,822) (8,242,045) (8,244,937) (7,245,822) (8,242,045) (8,244,937) (7,245,822) (8,242,045) (8,244,937) (3,245,822) (8,242,045) (8,244,937) (3,245,822) (8,337,442) (5,233,600,598 5266,013,082 58,337,442) (5,243,644)	2004 Perution Expense (1010 YTD as of 1/31/1 2004 882,839,930 82,839,930 82,839,930	\$005 \$0 \$7,495 \$83,943 \$611,438 \$66,484,451 \$136,763,158 \$136,763,158 \$136,763,158	2006 S0 27,850 517,822 517,822 5545,672 \$120,999,754	2007	2008	2009	JAN 2010
South	2002 2003 S0 \$0 26,272 46,156 519,489 575,578 \$545,761 \$621,734 \$8,490,703 \$52,662,273 \$3,378,264 73,560,220 \$3,378,264 73,560,220 \$8,937,442) \$(\$454,102) \$8,537,442) \$(\$7,279,039) \$8,537,442) \$57,279,039 \$8,537,106 \$5337,842	\$004 \$004 \$1067 \$1	\$005 \$0 27,495 \$83,943 \$611,438 \$86,484,451 \$136,763,158 \$136,763,158 \$136,763,158	\$0 27,850 517,822 517,822 517,822 5245,672 \$20,999,754	2007	2008	2009	JAN 2010
pense	\$2.7	\$0 48,067 \$39,764 \$587,831 \$72,250,407 \$2,839,930	S	\$0 27,850 517,822 \$545,672 \$0,999,754 82,024,841				
pense	32 23	\$0 48,067 \$39,764 \$53,764 \$572,250,407 \$2,839,930	S	\$0 27,850 517,822 \$545,672 \$0,999,754		,	1	
SO SO SO penise 19,107 23,660 26,272 y Operation \$472,872 \$38,109 \$519,489 y Operation \$471,979 \$56,01,769 \$545,761 Debit \$556,912,167 \$556,062,750 \$48,490,703 \$55,012,167 I. Fuel-Credit \$556,912,167 \$556,062,750 \$48,490,703 \$55,012,167 I. Fuel-Credit \$556,912,167 \$556,062,750 \$548,490,703 \$55,012,167 I. Fuel-Credit \$357,185 \$49,207,889 \$3,378,264 \$10,029 I. Fuel-Credit \$4447,939 \$54,677,778 \$5442,045 \$10,029 I. Secondit \$55,912,386 \$206,165,135 \$182,108,258 \$2,026,165,135 \$182,108,258 I. Secondit \$66,912,386 \$206,165,135 \$182,108,258 \$2,037,144 \$2,037,144 \$2,037,144 \$2,037,144 \$2,037,144 \$2,037,144 \$2,037,144 \$2,037,144 \$2,037,144 \$2,037,144 \$2,037,144 \$2,037,144 \$2,037,144 \$2,037,144 \$2,037,144 \$2,037,144	35	\$0 48.067 539,764 \$587,831 \$72,250,407 82,839,930	S	\$0 27,850 \$17,822 \$545,672 \$20,999,754				
Pense 19,107 23,660 26,272 y Operation \$471,979 \$556,02,750 \$545,761 Debit \$556,912,167 \$556,062,750 \$48,490,703 \$5Credit 73,572,185 49,207,889 \$53,378,264 77,378 (\$416,091) (\$442,042) (\$4,261,687) (\$8,095,397) (\$44,47,939) (\$4,261,687) (\$8,095,397) (\$4,261,687) (\$8,095,397) (\$4,40,029 \$44,516 \$105,869 \$1,986 \$10,029 \$1,032,106,233 \$196,912,386 \$206,165,135 \$182,108,258 \$206,165,135 \$182,108,258 \$206,165,135 \$19,860 \$1,091,236 \$1,091,239 \$1,09	\$22.	539,764 539,764 \$587,831 \$72,250,407 82,839,930	S	27,850 517,822 \$545,672 20,999,754 82,024,841	0.5	80	(\$31,746)	0.5
y Operation 452,872 538,109 519,489 y Operation \$471,979 \$561,769 \$545,761 Debit \$256,912,167 \$556,062,750 \$48,490,703 \$. Credit 73,572,185 49,207,889 53,378,264 t. FuelCredit (\$5,911,018) (\$416,091) (\$442,045) (\$1009,-201,018) (\$1009,-	\$25.	\$39,764 \$587,831 \$72,250,407 82,839,930	S	\$545,672 \$545,672 20,999,754 82,024,841	31,093	28,306	32,639	2,351
y Operation \$471,979 \$561,769 \$545,761 Debit \$55,912,167 \$55,062,750 \$48,490,703 \$5.000,000 \$6.000,000 \$6.3,378,264 \$1.000sCredit \$73,572,185 \$49,207,889 \$53,378,264 \$1.000sCredit \$(53,931,018) \$(4,261,687) \$(8,405,397) \$1.000sCredit \$(3,931,018) \$(4,261,687) \$(8,637,7442) \$(8,637,778) \$(54,47,939) \$(54,677,778) \$(58,537,442) \$(7.000,000,000,000,000,000,000,000,000,00	\$22	\$587,831 \$72,250,407 82,839,930	S	\$545,672 20,999,754 82,024,841	607,933	614,882	646,237	48,125
\$556,912,167 \$56,062,750 \$48,490,703 \$5 73,572,185 49,207,889 53,378,264 73,572,185 49,207,889 53,378,264 (\$516,921) (\$416,091) (\$442,045) (\$4,447,939) (\$4,616,887) (\$8,953,397) (\$4,447,939) (\$4,677,778) (\$8,537,442) (\$4,447,939) (\$4,677,778) (\$8,537,442) \$40,029 44,516 105,869 \$473,500 \$367,714 \$357,106 \$473,500 \$367,714 \$357,106 \$473,30 \$367,714 \$357,106 \$473,30 \$367,714 \$357,106 \$473,30 \$36,949 \$11,986 \$473,30 \$36,949 \$11,986 \$473,30 \$36,949 \$11,016,156 \$4,430 \$6,605 \$929,544 \$6,925 \$967,605 \$929,544 \$6,936 \$1,016,156 \$4,430 \$6,937 \$1,016,156 \$6,430 \$2,371 \$3,478 \$7,430 \$4,280,645 <t< td=""><td>25.</td><td>\$72,250,407 82,839,930</td><td>\$</td><td>20,999,754</td><td>\$639,026</td><td>\$643,188</td><td>\$647,130</td><td>\$50,476</td></t<>	25.	\$72,250,407 82,839,930	\$	20,999,754	\$639,026	\$643,188	\$647,130	\$50,476
\$56,912,167 \$56,062,750 \$548,490,703 \$5 (\$516,921) (\$416,091) (\$442,045) (\$442,045) (\$54,447,939) (\$4,677,778) (\$8,095,37442) (\$642,042) (\$4,447,939) (\$4,677,778) (\$8,095,37442) (\$6,002,002) \$473,500 \$46,7778) (\$8,095,37442) (\$6,002,002) \$473,500 \$367,714 \$537,106 0 \$473,500 \$367,714 \$537,106 0 \$473,30 \$367,714 \$357,106 0 \$473,30 \$36,419 \$11,986 446,604 469,605 \$473,30 \$36,419 \$11,986 0 0 \$6,51 \$6,51 \$6,51 \$1,478 3,478 \$6,51 \$6,34 \$1,016,156 0 0 \$6,34 \$6,34 \$2,371 \$3,478 3,478 \$1,99 \$6,34 \$2,371 \$3,478 3,478 \$1,99 \$2,371 \$3,499 38,949 38,949 \$1,99 \$2,371 \$3,9	\$ 22	\$72,250,407 82,839,930	8	20,999,754				
(\$516,921) (\$416,091) (\$442,045) (\$442,045) (\$444,018) (\$444,042)	\$22	82,839,930		82.024.841	\$89,306,021	\$96,820,314	\$102,519,717	\$14,572,165
(\$516,921) (\$416,091) (\$542,045) (\$3,931,018) (\$42,647,778) (\$8,095,397) (\$4,447,939) (\$4,677,778) (\$8,095,397) (\$4,447,939) (\$4,677,778) (\$8,037,442) (\$6,047,778) (\$8,037,442) (\$6,047,778) (\$105,869 (\$105,	32 0				90,172,083	131,951,496	49,784,896	121,712
(\$516,921) (\$416,091) (\$442,045) (\$447,939) (\$4,616,87) (\$0.95,397) (\$4,447,939) (\$4,677,778) (\$8,537,442) (\$4,447,939) (\$4,677,778) (\$8,537,442) (\$6,912,386) \$206,165,135 \$182,108,258 \$473,500 \$367,714 \$357,106 0 0 0 420,159 446,604 469,605 787,330 830,419 811,986 478,513 388,337 403,325 0 0 0 0 986,516 967,605 929,544 0 0 0 0 0 998,536 1,191,739 1,101,516 54,430 2,371 3,478 54,430 46,347 55,794 53,190 46,347 55,794 54,199,656 \$4,280,645 \$4,085,943	32 0							
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(\$4,447,939) (\$4,677,778) (\$8,029,397) (\$4,447,939) (\$4,677,778) (\$8,537,442) (\$6,029,2386 \$206,165,135 \$182,108,238 \$23,716 \$105,869 \$206,165,135 \$182,108,238 \$23,716 \$106,136 \$106,1	32 0	(3650,557)		(31,330,924)	(38/4,944)	(3845,881)	(35,035,041)	(3237,840)
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8473.500 \$356.714 \$357,106 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		(\$/,896,409)	\perp	14,140,507)	(310,284,681)	(34,064,631)	(166,142,14)	(370',076)
\$196,912,386 \$206,165,135 \$182,108,258 \$182,108,258 \$182,108,258 \$182,108,258 \$182,108,258 \$182,000 \$1	 	26,673	33,167	35,865	37,436	21,915	13,112	0
8473,500 \$367,714 \$357,106 0 420,159 446,604 469,605 787,330 830,419 811,986 478,513 88,937 463,325 0 0 0 896,515 967,605 929,544 0 0 998,536 1,191,739 1,016,156 54,30 2,371 3,478 53,190 46,347 55,794 53,190 46,347 55,794 53,190,656 \$4,280,645 \$4,085,943	 	\$266,013,082	\$339,108,032 \$2	\$295,283,462	\$253,592,221	\$353,150,634	\$249,805,268	\$33,945,221
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A 420,159		0	0	15,353	451,307	127,957	(28,400)	14,071
Name 787,330 830,419 811,986 Nower 478,513 388,937 403,325 Non Expenses 896,515 967,605 929,544 0 0 0 0 0 0 998,536 1,191,739 1,016,156 54,430 2,371 3,478 53,190 46,347 55,794 37,483 38,909 38,949 attor 84,199,656 54,280,645 \$6,085,943	_	514,310	481,865	451,865	556,901	478,963	543,161	42,741
Ower 478,513 388,937 403,325 don Expenses 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 2 0 0 0 3 44,33 1,101,739 1,101,156 5 54,430 2,371 3,478 5 53,190 46,347 55,794 37,483 38,909 38,949 34,199,656 \$4,280,645 \$4,085,943	811,986 875,720	847,353	969,925	991,921	1,119,546	1,403,472	1,380,580	140,220
non Expenses 0 0 0 ston Expenses 886,515 967,605 929,544 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	403,325 443,778	621,261	784,791	1,125,500	799,964	798,502	1,014,162	218,378
896,515 967,605 929,544 0 0 0 0 0 998,536 1.191,739 1.016,156 54,430 2.371 3,478 53,190 46,347 55,794 atton \$4,199,656 \$4,280,645 \$8,085,943	_	0	0	0	0	0	0	0
998,536 1.191,739 1.016,156 54,430 2,371 3,478 35,190 46,247 55,794 37,483 38,909 38,949 38,949 34,199,656 \$4,280,645 \$4,085,943	929,544 1,072,079	1,216,142	1,199,184	1,681,221	1,488,374	1,483,510	1,676,085	276,438
yalties 54,430 2,371 3,478 (1,016,156 54,430 2,371 3,478 53,190 46,347 55,794 55,794 37,482 0Peration \$4,199,656 \$4,280,645 \$4,085,943	0	0	0	0	0	0	0	0
yalties 54,430 2,371 3,478 yalties 53,190 46,347 55,794 Storage Operation 54,199,656 \$4,280,645 \$4,085,943	1,016,156 1,280,103	2,970,423	2,912,798	3,056,047	2,515,556	4,167,187	3,234,264	201,193
53,190 46,347 55,794 37,483 38,909 38,949 e Operation \$4,199,656 \$4,280,645 \$4,085,943		16,563	13,083	35,238	8,440	7,541	11,282	1,241
37,483 38,909 38,949 e Operation \$4,199,656 \$4,280,645 \$4,085,943	55,794 51,806	51,859	52,832	48,530	45,556	39,484	44,665	2,018
S4,199,656 S4,280,645 S4,085,943 S4,085,943	38,949 38,273	38,327	42,453	36,430	41,050	37,825	41,758	3,622
Transmiceion	\$4,085,943 \$4,567,078	\$6,694,896	\$6,878,567	\$7,852,064	\$7,539,830	\$9,026,013	\$8,386,243	\$938,260
7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	610 377 615 637	PP1 93	\$14.431	\$17 599	\$4 418	\$19 395	\$3.582	05
206,320	1	240 718	250 269	255 329	266.246	252.926	266,294	21.028
		101	332	29	0	0	0	0
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41 760 44 503		0	0	0	0	0	0	0
8 690	2	6.396	3.290	4,770	5,232	6,484	5,798	402
200 500 500 500 500 500 500 500 500 500	5.5	\$482 146	\$496 144	\$517.914	\$616.101	\$533,334	\$543,417	\$32,924

			Louis	Louisville Gas and Electric Company	ectric Company						
			Summa	case No. 2009-00549 ary of Annual Operation E	Case No. 2009-00549 Summary of Annual Operation Expense	7.0					
	2000	2001	2002	2003 - 2003,	2004	2005	2006	2007	2008	2009	JAN 2010
Distribution:											
(870) Operation Supervision and Engineering	\$915,854	\$241,370	\$85,943	\$25,269	\$32,417	80	0\$	\$0	20	0\$	\$0
(871) Distribution Load Dispatching	326,806	296,721	323,517	321,548	340,911	341,299	347,104	365,534	352,916	371,306	29,781
(874) Mains and Services Expense	1,696,322	1,986,773	2,121,387	1,794,916	2,069,252	2,555,044	2,449,620	3,044,727	3,483,039	3,330,255	124,728
(875) Measuring & Regulating Station ExpGeneral	495,554	966,009	512,313	462,976	474,506	567,497	483,487	686,319	675,477	639,049	18,313
(876) Measuring & Regulating Station ExpIndustrial	130,732	281,012	288,097	260,001	266,862	283,882	324,928	315,384	275,412	274,510	66,382
(877) Measuring and Regulating Station ExpCity Gate Check Station	273.868	363.994	384.601	191.584	151,592	156,762	174,979	137,312	198,439	167,102	31,302
(878) Meter and House Regulator Expenses	1,173,089	835,274	106,480	33,113	53,439	68,917	51,773	24,985	81,239	75,500	3,400
(879) Customer Installations Expenses	2,067,337	1,478,115	309,525	239,682	316,429	258,861	214,842	200,748	334,813	392,507	26,115
(880) Other Expenses	2,265,500	2,336,006	2,302,437	3,290,220	3,411,559	2,883,881	3,127,914	3,069,139	3,047,863	3,296,862	217,119
(881) Rents	84,231	99,331	96,421	965,5	10,393	13,801	6,963	664'6	9,517	10,165	0
Total Distribution Operation	\$9,429,293	\$8,518,932	\$6,530,721	\$6,624,905	\$7,127,360	\$7,129,944	\$7,184,610	\$7,784,017	\$8,458,715	\$8,557,256	\$517,140
Customer Accounts:											
(901) Supervision	\$1,030,412	\$82,090	\$81,300	\$546,330	\$737,383	\$1,334,540	\$1,349,173	\$1,204,478	\$1,213,781	\$1,497,294	\$140,324
(902) Meter Reading Expenses	3,688,193	3,311,696	3,771,473	4,061,984	3,627,536	3,433,204	3,665,422	3,611,020	3,699,415	3,912,558	240,405
(903) Customer Records and Collection Expenses	7,423,781	3,792,080	4,635,615	7,573,560	7,549,522	7,809,808	7,953,144	8,443,826	8,411,802	9,658,030	720,552
(904) Uncollectible Accounts	2,803,157	4,952,786	4,393,427	5,957,044	1,428,375	3,102,699	4,120,009	1,694,612	3,623,668	4,345,272	838,229
(905) Miscellaneous Customer Accounts Expenses	964,183	775,366	1,093,402	713,217	664,467	454,563	401,185	349,867	565,471	644,313	40,787
Total Customer Accounts Operation	\$15,909,726	\$12,914,018	\$13,975,217	\$18,852,135	\$14,007,283	\$16,134,814	\$17,488,933	\$15,303,803	\$17,514,137	\$20,057,467	\$1,980,297
Customer Service and Informational:											
(907) Supervision	\$109,291	\$64,113	\$74,132	\$196,865	\$248,307	\$221,849	\$320,105	\$216,550	\$195,758	\$180,021	\$16,642
(908) Customer Assistance Expenses	1,399,527	961,084	3,354,958	5,898,951	5,376,665	5,357,095	5,405,894	6,359,005	1,556,700	11,574,808	1,109,347
(909) Informational and Instructional Expenses	291,803	567,132	6,445	125,099	270,534	318,960	496,023	571,516	162,275	181,699	100
(910) Misc Customer Service & Informational Exps	16,550	0	0	403,183	441,253	302,570	225,484	959,149	1,899,055	2,973,915	15,625
Total Customer Service & Informational Operation	\$1,817,171	\$1,592,329	\$3,435,535	\$6,624,098	\$6,336,759	\$6,200,474	\$6,447,506	\$8,106,220	\$3,813,788	\$14,910,443	\$1,141,714
Sales:											
(911) Supervision	\$65,606	0\$	80	80	80	0.5	80	20	80	0.5	20
(912) Demonstrating and Selling Expenses	2,148,865	27,244	0	179,417	372,547	0	0	0	0	1,960	0
(913) Advertising Expenses	4,632	(84)	1,855	2,840	4,269	5,167	3,167	86£'99	58,506	52,319	3,983
(916) Miscellaneous Sales Expenses	124,534	2,121	0	0	0	0	0	0	0	0	0
Total Sales Operation	\$2,343,637	\$29,281	\$1,855	\$182,257	\$376,816	\$5,167	\$3,167	\$66,398	\$58,506	\$60,279	\$3,983

			Louis	Louisville Gas and Electric Company	ctric Company						
				Case No. 2009-00549	9-00549						
			Summ For the Years	Summary of Annual Operation Expense: Years, 2000 - 2009, 2010 YTD as of 1.	Summary of Annual Operation Expense For the Years, 2000 - 2009, 2010 YTD as of 1/31/10	1/10					
	2000	2001	2002	2003	2004	2002	2006	2002	2008	2009	JAN 2010
Administrative and General:											
(920) Administrative and General Salanes	\$12,195,050	\$1,818,859	\$1,397,963	\$245,673	\$18,977,907	\$15,866,000	\$15,565,537	\$16,800,944	\$16,715,284	\$17,778,414	\$1,432,977
(921) Office Supplies and Expenses	1,853,279	963,973	635,910	602,331	7,162,313	9,547,196	8,027,651	7,810,963	6,815,600	5,046,595	463,483
(Less) (922) Administrative Expenses Transferred-Credit	2,611,045	1,749,604	1,498,835	1,158,753	1,962,837	1,701,187	1,720,023	1,861,736	2,784,023	2,657,077	168,556
(923) Outside Services Employed	5,901,027	40,460,711	41,007,112	33,547,054	7,332,238	6,703,239	5,638,241	6,332,322	5,568,510	7,110,377	243,885
(924) Property Insurance	1,032,814	1,895,922	4,112,364	4,582,102	4,495,038	3,764,301	3,299,917	3,413,437	3,116,665	3,614,433	413,421
(925) Injuries and Damages	2,520,918	1,050,091	3,723,377	1,652,076	1,711,155	3,447,543	2,187,185	2,590,515	1,777,753	2,231,084	(244,441)
(926) Employee Pensions and Benefits	7,260,160	16,237,003	19,760,904	23,742,258	22,083,652	26,782,097	31,299,071	25,347,077	27,998,731	47,689,879	3,931,224
(927) Franchise Requirements	442,511	454,662	467,399	474,071	487,758	511,376	524,770	535,954	562,628	580,705	46,383
(928) Regulatory Commission Expenses	831,660	357,974	380,731	146,431	182,435	156,406	15,964	959,466	758,033	1,092,744	12,270
(929) (Less) Duplicate Charges-Cr.	444,348	622,849	456,979	484,516	629,519	729,950	1,193,328	823,070	907,376	1,086,049	164,036
(930.1) General Advertising Expenses	17,370	77,400	172,371	276,892	360,063	573,981	363,738	351,632	474,275	483,690	46,726
(930.2) Miscellaneous General Expenses	6,671,029	20,613,073	36,964,976	33,769,695	31,883,435	31,934,721	9,625,279	1,086,686	1,769,982	1,605,349	418,004
(931) Rents	3,519,002	34,944	17,629	0	1,124,547	1,284,914	1,593,527	1,599,268	1,700,445	1,789,537	167,484
Total Adm. and General Operation	\$39,189,427	\$81,592,159	\$107,284,922	\$97,395,314	\$93,208,185	\$98,140,637	\$75,227,529	\$64,113,458	\$63,566,507	\$85,279,681	\$6,598,824
Total Annual Operation Expense	\$589 340 316	\$614 935 370	\$673.305.661	\$727.470.280	\$779,924,956	\$987,426,902	\$891,529,396	\$826,345,484	\$1,009,662,691	\$855,540,524	\$87,561,492
included in the second of the											
Total Annual Maintenance Expense Total Operation and Maintenance Expense	\$63,708,979 \$653,049,295	\$58,687,685 \$673,623,055	\$56,782,185 \$730,087,846	\$57,170,121 \$784,640,401	\$72,782,604 \$852,707,560	\$63,568,335 \$1,050,995,237	\$79,035,653 \$970,565,049	\$82,541,994	\$94,525,844 \$1,104,188,535	\$96,204,956 \$951,745,480	\$5,950,316 \$93,511,808
Operations Expense Variance \$ to Prior Year Operations Expense Variance % to Prior Year	(58 ,932,461) (1.49%)	\$25,595,054 4.34%	\$58,370,291 9.49%	\$54,164,619 8.04%	\$52,454,676 7.21%	\$207,501,946 26.61%	(\$95,897,506) (9.71%)	(\$65,183,912)	\$183,317,207 22.18%	(\$154,122,167) (15.26%)	adala sepapan elembro per sena
Maintenance & Operations Exp Var \$ to Prior Year Maintenance & Operations Exp Var % to Prior Year	(\$3,342,116) (0.51%)	\$20,573,760 3.15%	\$56,464,791 8.38%	\$54,552,555 7.47%	\$68,067,159 8.67%	\$198,287,677 23.25%	(\$80,430,188) (7.65%)	(\$61,677,571) (6.35%)	\$195,301,057 21.49%	(\$152,443,055) (13.81%)	

CASE NO. 2009-00549

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

Question No. 150

Responding Witness: Shannon L. Charnas

- Q-150. Penalties and fines. List and describe any and all penalties and fines in the test period and the preceding three years. Indicate in which account each such item was recorded.
- A-150. See attached.

Louisville Gas & Electric Company Penalties and Fines

			Test Pe	eriod
<u>Period</u>	<u>Account</u>	<u>A</u> :	<u>mount</u>	Description
Nov-08	426301	\$	2,812	Late state payroll tax deposit
Apr-09	426301		350,000	FERC Civil Penalty Settlement
Aug-09	426301		200	Civil Penalty for Electric Safety Code
Aug-09	426301		10	Gross Receipts Late payment
Total		\$	353,022	

			2008	
<u>Period</u>	<u>Account</u>	<u>Amc</u>	<u>ount</u>	Description
Feb-08	426301	\$	21	Insurance Penalty
Jun-08	426301		71,628	SERC Penalty Payment
Jul-08	426301		319	Delinquent Tax Payment penalty
Sep-08	426301		62,188	SERC Reliability Penalty
Sep-08	426301		22,860	SERC Reliability Penalty
Nov-08	426301		2,812	Late state payroll tax deposit
Total		\$	159,828	

			2007	7
<u>Period</u>	Account	<u>A</u> :	mount	Description
Aug-07	930209	\$	1,209	Late state payroll tax deposit
Aug-07	930209		2,173	Late state payroll tax deposit
Sep-07	930209		3,789	Late state payroll tax deposit
Oct-07	426301		6,861	Interest payment on late charges
Total		\$	14,032	

		2006	
<u>Period</u>	<u>Account</u>	<u>Amount</u>	<u>Description</u>
		None	

CASE NO. 2009-00549

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

Question No. 151

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

- Q-151. List all productivity savings expected to be realized by the Company as a result of increased employee experience.
- A-151. The Company has not completed any productivity studies relative to increased employee experience.

CASE NO. 2009-00549

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

Question No. 152

Responding Witness: Shannon L. Charnas

- Q-152. List each facility, location and asset which is included as rental expense. For each item include a description, the annual or monthly rental rate, the account and amount included in the base and test period expense.
- A-152. See attached.

Description Copiers	Location	Amount (S)	Payment Frequency Account		Test Period Expense (S)	
Conier - C253	A reference during the state of					
2000	Aubumgale - Telecom	06	Monthly	921	1.080	
Copier - 350 w/tax	Auburndale 2 Inv. Mgmt.	95	Monthly	021	1 127	
Copier - 350	Aubumdale ESDT Design	98	Monthly	00.1		
Copier - 350	BOC 1 Facilities Maintenance	000	Monumy	17.	670,1	
Copier - C253	BOC 1 Fin & Adm	000	Monthly	921	1,029	
Copier - C253	BOC 1 Day A. Ven Ge	06	Monthly	921	1,080	
Conjer - 350	BOC 1 ray As 1 ou Go	06	Monthly	921	1,080	
Conject 250 miles	BOC 2 Procurement	98	Monthly	921	1,029	
Copiei - 550 Wrax	BOC 2 RROW	95	Monthly	921	1.137	
Copier - C253	BOC LL - ED IT	06	Monthly	921	1 080	
Copier - C253	Cane Run Machine/IE	6	Monthly	02.1	0801	
Copier - 350	Cane Run Planners Office	86	Monthly	02.1	1,000	
Copier - C253	Carrollton Business Office	000	Monthly	721	670,1	
Copier - C451	Hast Carries Cauter Decision	90	Monthly	921	1,080	
Copier - C451	East Service Cellici - Design	98	Monthly	921	1,029	
Conjer - CAS1	East Service Center Electric Side	153	Monthly	921	1,837	
Conier C451 whateamen	EONUSC 04 Fuels	153	Monthly	921	1,837	
Copiel - C+31 Winoie punch	EONUSC 05 - Rates	157	Monthly	921	1.887	
Copier - C233	EONUSC 05 - Transmission	06	Monthly	921	1 080	
Copier - 350	EONUSC 07 - South	86	Monthly	921	1 029	
Copier - C451	EONUSC 09 Central Services		Monthly	921	1 837	
Copier - 350	EONUSC 09 Property Acct		Monthly	921	000	
Copter - 350	EONUSC 10		Monthly	1 5	620,1	
Copier - 350	FONTISC 11 Communications	-	Monthly	176	1,029	
Copier - 350	FONISC 16		Monthly	176	1,029	
Copier - C753	Mill Cool: Month		Monthly	921	1,029	
Conjer 350	Mill Creek - warehouse		Monthly	921	1,080	
Copies - 330	Irimble Co - 5Th Floor	86 1	Monthly	921	1,029	
Copier - 330	Trimble Co Wholesale 4Th Fl	86 1	Monthly	921	1.029	
Copier - CC35	Aubumdale - Gas Reg Compliance	16 1	Monthly	921	188	
Copier - CC35	Auburndale 2 Inv Mgmt.	16.1	Monthly	921	88	
Copier - CC35	Aubumdale ES & D-ASX		Monthly	921	88	
Copier - CC35	Aubumdale ESDT Design		Monthly	921	88	
Copier - CC35	Aubumdale Garage		Monthly	921	88	
Copier - CC35	Auburndale Rubber Good Labs		Monthly	921	188	
Copier - WCP416P	Aubumdale System Reg. And Ops.	16 1	Monthly	921	188	
Copier - WCP416P	Bardstown Gas Dept		Monthly	921	188	
Copier - CC35	BOC 1 - Facilities Maintenance		Monthly	02.1	100	
Copier - WC15PL	BOC 1 - Pay As Voit Go		Tourist y	176	188	
Copier - WC15Pt	DOC 1 Captur Wall- In		Monthly	176	51	
Conjer - CC35	BOC 1 Casillel Walk III		Monthly	921	51	
Copier CC35	DOC 1 Corporate Security		Monthly	921	188	
Conjer 7738	BOC I Electric Trouble		Monthly	921	188	
Conjar WOD4150	BOC i Gas Dept.		Monthly	921	188	
Conier - WC1410F	BOC I Help Desk		Monthly	921	188	
Copiei - WCIOFL	BOC I It	4 V	Monthly	921	51	

			Payment		Test Period	
Description	Location	Amount (S)	Frequency A	Account	Expense (S)	
Copier - WCI 5PL	BOC I Revenue Collection	,	Monthly	921	51	
Copier - WC15PL	BOC I Revenue Protect	4	Monthly	921	51	
Copier - CC232	BOC 1St Floor	18	Monthly	921	217	
Copier - WCP35H	BOC 2	17	Monthly	921	200	
Copier - CC35	BOC 2 Accounts Payable	16	Monthly	921	188	
Copier - CC35	BOC 2 Asset Management	16	Monthly	921	188	
Copier - CC35	BOC 2 Commuting Architecture	16	Monthly	921	188	
Copier - CC35	BOC 2 It Operations	91	Monthly	921	188	
Copier - CC35	BOC 2 It Services	16	Monthly	921	188	
Copier - CC35	BOC 2 Procurement	16	Monthly	921	188	
Copier - CC35	BOC 3 Cust. Service	16	Monthly	921	188	
Copier - CC35	BOC 3 Customer Accounting	16	Monthly	921	188	
Copier - CC35	BOC 3 Project Engineering	16	Monthly	921	188	
Copier - CC232H	BOC 3Rd Floor	18	Monthly	921	217	
Copier - CC35	BOC Metering	16	Monthly	921	188	
Copier - CC245H	Cane Run	70	Monthly	921	839	
Copier - WC15PL	Cane Run Coal Yard	4	Monthly	921	51	
Copier - WC15PL	Cane Run Machine I/E	4	Monthly	921	51	
Copier - CC35	Cane Run Planners Office	91	Monthly	921	188	
Copier - CC35	Cane Run Training	91	Monthly	921	188	
Copier - WCP416P	Cane Run Wholesale Electric	16	Monthly	921	188	
Copier - CC35	East Service Center	16	Monthly	921	188	
Copier - CC35	East Service Center	16	Monthly	921	188	
Copier - WC15PL	East Service Center - Garage	4	Monthly	921	51	
Copier - WC15PL	East Service Center - Training	4	Monthly	921	51	
Copier - CC35	East Service Center - Training	16	Monthly	921	188	
Copier - CC35	EONUSC 10Th	16	Monthly	921	188	
Copier - CC35	EONUSC 10Th	16	Monthly	921	188	
Copier - CC35	EONUSC 11Th	16	Monthly	921	188	
Copier - CC55H	EONUSC 11Th Legal	34	Monthly	921	405	
Copier - CC55H	EONUSC 14Th	34	Monthly	921	405	
Copier - CC35	EONUSC 15Th Vic Staffieri	16	Monthly	921	188	
Copier - CC35	EONUSC 16Th	16	Monthly	921	188	
Copier - CC45H	EONUSC 16Th	19	Monthly	921	228	
Copier - CC118	EONUSC 1St Document Center	18	Monthly	921	211	
Copier - CC35D	EONUSC 4Th	16	Monthly	921	188	
Copier - WC15PL	EONUSC 5Th	4	Monthly	921	51	
Copier - CC55H	EONUSC 5Th	34	Monthly	921	405	
Copier - CC35	EONUSC 5Th Central Services	16	Monthly	921	188	
Copier - CC35	EONUSC 8Th Generation Services	16	Monthly	921	188	
Copier - WC15PL	EONUSC 6Th It Moved From Waterside 4 It Security	4	Monthly	921	51	
Copier - CC35	EONUSC 6Th It Service Delivery	16	Monthly	921	188	
Copier - CC35	EONUSC 7Th	16	Monthly	921	188	
Copier - CC35	EONUSC 7Th	16	Monthly	921	188	
Copier - CC35	EONUSC 8Th Energy Marketing	16	Monthly	921	188	
Copier - WC15PL	EONUSC 8Th Generation Services	4	Monthly	921	51	

Description	Location	Payment Amount (\$)	Test Period
Copier - CC35	FONTISC 9Th		expense
Copier - CC35	FONTISC 9Th	Monthly	
Conjer - CC35	Tourism I Hammer H. H.	Monthly	
Copies Worklife	Jennings Ln Transformer - 1.C.	Monthly	
Copiei - WCF416F	Magnolia	16 Monthly 921	1 188
Copier - WCISPL	Mc Guard Shack	4 Monthly 921	1 51
Copier - WC15PL	Mill Creek	4 Monthly 921	1 51
Copier - WCP416P	Mill Creek Cent. Mtc. Shop.	16 Monthly 921	
Copier - WC15PL	Mill Creek Coal Generation		
Copier - WC15PL	Mill Creek Control Room		
Copier - WC15PL	Mill Creek Control Room		
Copier - WC15PL	Mill Creek Mechanical Maintenance		
Copier - CC35D	Mill Creek Planners Office	Monthly	***
Copier - WCP416P	Mill Creek Plant	Monthly	
Copier - CC35D	Mill Creek Station	Monthly	
Copier - CC35	Mill Creek Training	Monthly	
Copier - WCP416P	Muldraugh	Monthly	
Copier - WC15PL	Muldraugh Gas Storage	Monthly	
Copier - WC15PL	Ohio Falls		
Copier - WCP416P	Ohio Falls	Monthly	•
Conjer - CC35	Cimponnillo Monad From Waterride Transmission Dant	Monthly	
Conjer - CC35	Trimple Court.	Monthly	
Coning CO3	Trimple County	Monthly	
Copier - CC33	Trimble County 4 Th Floor	Monthly	
Copier - WCP416P	Trimble County Combustion		188
Copier - WCP416P	Trimble County Control Room	16 Monthly 921	188
Copier - WC15PL	Trimble County Guard Shack	4 Monthly 921	
Copier - WC15PL	Trimble County Lab	4 Monthly 921	51
Copier - WC15PL	Trimble County Procurement	4 Monthly 921	51
Copier - WC15PL	Trimble County Warehouse	4 Monthly 921	
Copier - C253	KU - Local Office Dept	90 Monthly 921	1.0
Copier - C253	KU - Morganfield	90 Monthly 921	_
Copier - CC35	Brown Power Station Floor 1 - Harrodsburg	16 Monthly 921	
Copier - CC35	Brown Power Station Floor 2 - Harrodsburg		
Copier - WCP416P	Campbellsville Office		
Copier - WC15PL	Carrollton Business Office	4 Monthly 921	
Copier - CC35	Earlington Operations	16 Monthly 921	188
Copier - WCM118i	Eddyville	43 Monthly 921	514
Copier - WC15PL	Elizabethtown	4 Monthly 921	51
Copier - CC35	Green River	16 Monthly 921	188
Copier - CC35	Greenville	16 Monthly 921	188
Copier - WCP416P	Harlan	16 Monthly 921	188
Copier - WCP416P	KU Richmond Store Room	16 Monthly 921	188
Copier - WCP416P	London Crew Center	16 Monthly 921	188
Copier - CC35	Maysville	16 Monthly 921	188
Copier - WCP416P	Maysville	16 Monthly 921	188
Copier - WCP416P	Morehead	16 Monthly 921	188
Copier - CC118	Morganfield		211
		•	

Copier - CC35 Copier - CC35 Copier - CC35	Mt Cterling	(c) unnount	Menthe	account.	(m) activity
Copier - CC35 Copier - WCP416P Copier - CC35 Copier - CC35		\frac{1}{2}		5	
Copier - WCP416P Copier - CC35	ועור. כוכוווות	91	Monthly	176	188
Copier - CC35	Mt. Sterling Store Room	91	Monthly	921	188
Conier - CC35	One Quality 1st Floor Facilities	91	Monthly	921	188
	One Quality 2nd Floor Remittance Processing	16	Monthly	921	188
Copier - CC35	One Quality 3rd Floor Transmission/Generation Svcs	16	Monthly	921	188
Copier - CC35	One Quality 4th Floor	16	Monthly	921	188
Copier - WC15PL	One Quality 4th Floor	4	Monthly	921	51
Copier - CC35	One Quality 4th Floor Distribution	16	Monthly	921	188
Copier - WC15PL	One Quality 4th Floor Local Office Dept	4	Monthly	921	51
Copier - CC35	One Quality 5th Floor Customer Acctg.	16	Monthly	921	188
Copier - CC35	One Quality 9th Floor It	16	Monthly	921	188
Copier - WCP416P	Paris	16	Monthly	921	188
Copier - WCP416P	Pineville Office	16	Monthly	921	188
Copier - CC35	Pineville Storage Room	16	Monthly	921	188
Copier - WC15PL	Richmond	4	Monthly	921	51
Copier - WC15PL	Shelbyville Business Office	4	Monthly	921	51
Copier - WC15PL	Somerset	4	Monthly	921	51
Copier - WC15PL	Somerset	4	Monthly	921	51
Copier - WCP416P	Versailles 5	16	Monthly	921	188
Rail Cars					
Rail Cars	Mill Creek/ Cane Run	47,400	Monthly	151	568,800
Rail Cars	Mill Creek/ Cane Run	31,600	31,600 Monthly	151	379,200
Real Estate					
Real Estate - Building	220 West Main Street, Louisville, KY	149,966	Monthly	931	1,799,587
Real Estate - Parking spaces	9th and Broadway (behind L&N Bldg), Louisville, KY	3,000	Monthly	902	33,000
Telecom					
Telecom - Site tower space	Elizabethtown		Annually	921	096
Telecom - Site tower space	Vansant, VA	1,200	Annually	921	009
Telecom - Site tower space	Munfordville	25	Annually	921	13
Telecom - Site tower space	London	2,087	Annually	921	1,043
Telecom - Site tower space	Morehead	2,400	Annually	921	1,200
Telecom - Site tower space	Mr. Sterling	2,400	Annually	921	1,200
Telecom - Site tower space	St. Charles, VA	1,200	Annually	921	009
Telecom - Site tower space	Estill County	006	Annually	921	450
Telecom - Site tower space	Louisville	8,000	Annually	921	4,000
VEHICLES			•		1
Vehicle Crane Trucks	Auburndale Service Center		Monthly	184	33,975
Vehicle Medium & Heavy Duty Truck	Auburndale Service Center	1,921	Monthly	184 2	24,435
Vehicle Medium & Heavy Duty Truck	Auburndale Service Center		Monthly	184 2	18,062
Vehicle Medium & Heavy Duty Truck	Aubumdale Service Center	1,420	Monthly	184 2	18,062
Vehicle Medium & Heavy Duty Truck	East Service Center		Monthly	184 2	18,062
Vehicle Medium & Heavy Duty Truck	Aubumdale Service Center	1,420	Monthly	184 2	18,062
Vehicle Aerial Lift Thick	Aubumdale Service Center		Monthly	184 2	35.591
Jonet 6: House A clouds	The transfer of the transfer o		Monthly	18.4.2	74 100

Vehicle Aerial Lift Truck Aubumdale Service Center Vehicle Aerial Lift Truck Aubumdale Service Center Vehicle Aerial Lift Truck Aubumdale Service Center Vehicle Medium & Heavy Duty Truck Aubumdale Service Center Vehicle Medium & Heavy Duty Truck Aubumdale Service Center Vehicle Medium & Heavy Duty Truck Aubumdale Service Center Vehicle Medium & Heavy Duty Truck Aubumdale Service Center Vehicle Medium & Heavy Duty Truck Aubumdale Service Center Vehicle Aerial Lift Truck Aubumdale Service Center Vehicle Aerial Lift Truck Aubumdale Service Center Vehicle Aerial Lift Truck Aubumdale Service Center Vehicle Aerial Lift Truck Aubumdale Service Center Vehicle Aerial Lift Truck Aubumdale Service Center Vehicle Aerial Lift Truck Aubumdale Service Center Vehicle Aerial Lift Truck East Service Center Vehicle Aerial Lift Truck East Service Center Vehicle Aerial Lift Truck East Service Center Vehicle Aerial Lift Truck East Service Center Vehicle Aerial Lift Truck East Service Center Vehicle Aerial Lift Truck East Service Center Vehic	1,801 1,755 1,801 1,467 1,507 1,200	184 2 184 2 184 4 184 4 184 5 184 7	17.182 24.190 24.818 24.818 18.660 19,169
	1,755 1,801 1,801 1,807 1,507 1,260 1,260 1,260 2,786 3,132 2,786 2,583 4,228	184 2 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	24,190 24,818 24,818 18,660 19,169
	1,801 1,801 1,801 1,507 1,260 1,260 1,260 2,786 3,132 2,786 2,583 4,228	1 8 4 2 2 2 3 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	24,818 24,818 18,660 19,169
	1,801 1,801 1,607 1,260 1,260 1,260 2,786 3,132 2,786 2,583 4,228	1 8 4 2 2 3 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	24,818 24,818 18,660 19,169
	1,801 1,467 1,507 1,260 1,260 1,260 2,786 3,132 2,786 3,132 2,583	1 8 4 2 2 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	24,818 18,660 19,169 19,169
	1,467 1,507 1,260 1,260 1,260 2,786 3,132 2,786 3,132 2,583 4,228	184 2 184 2	18,660 19,169 19,169
	1,507 1,260 1,260 1,260 1,260 2,786 3,132 2,766 2,583 2,583 2,583	184 2 1 1 8 1 1 8 1 1 8 1 1 8 1 1 8 1 1 8 1 1 8 1 1 8 1 1 8 1 1 8 1 1 8 1 1 8 1 1 8 1 1 8 1 1 8 1 1 8 1 1 8 1 1 8 1 1 8 1 1 1 8 1	19,169
	1,507 1,260 1,260 1,260 2,786 3,132 2,766 2,583 2,465	184 2 184 2	19,169
	1,260 1,260 1,260 1,260 2,786 3,132 2,766 2,563 2,463	184 2 184 2 184 2 184 2 184 2 184 2 184 2 184 2 184 2	
	1,260 1,260 1,260 2,786 3,132 2,786 2,563 2,463	184 2 184 2 184 2 184 2 184 2 184 2 184 2 184 2 184 2	16,027
	1,260 1,260 2,786 3,132 2,766 2,563 4,228 . 2,583	184 ² 184 ² 184 ² 184 ² 184 ² 184 ² 184 ² 184 ²	16,027
	1,260 2,786 3,132 2,766 2,563 4,228 . 2,465	184 ² 184 ² 184 ² 184 ² 184 ² 184 ² 184 ² 195 ²	16,027
	2,786 3,132 2,766 2,563 2,583 4,228 . 2,465	184 ² 184 ² 184 ² 184 ² 184 ² 184 ²	16,027
ruck/Mini	3,132 2,766 2,766 2,563 2,583 1,100	184 ² 184 ² 184 ² 184 ²	35,438
ruck/Mini	2.766 b 2.563 c 2.583 c 4.228 c 7.465 c	184 ² 184 ² 184 ²	39,839
ruck/Mini	2,563 2,583 4,228	184 2	35,184
ruck/Mini	2,583	184 2	32,601
ruck/Mini	4,228		32,856
ruck/Mini	2,465	184 -	53,780
ruck/Mini	2,505	184 2	32,665
		184 2	31,864
		184 2	32,474
	nter 2,422 Monthly	184 2	31,876
		184 2	31,876
	4,171 Monthly	184 2	53,055
	nter 4,228 Monthly	184 2	53,780
	vice Center 2,041 Monthly	184 2	30,282
	nter 2,148 Monthly	184 2	27,323
		184 2	27,323
	vice Center 2,349 Monthly	184 2	34,855
	nter 2,380 Monthly	184 2	30,274
	nter 2,380 Monthly	184 2	30,274
	vice Center 3,920 Monthly	184 2	49,866
	3,920 Monthly	184 2	49,866
	nter 3,920 Monthly	184 2	49,866
	3,920 Monthly	184 2	49,866
	vice Center 3,913 Monthly	184 2	49,773
	vice Center 3,913 Monthly	184 2	49,773
Vehicle Aerial Lift Truck		184 2	27,407
Vehicle Medium & Heavy Duty Truck East Service Center	nter 1,618 Monthly	184 2	20,581
Vehicle Medium & Heavy Duty Truck Auburndale Service Center	vice Center 1,618 Monthly	184 2	20,581

Description	Location	Amount (S)	Payment Frequency	Account	Test Period Expense (\$)	
Vehicle Aerial Lift Truck	East Service Center	1,988	Monthly	184 2	4,215	
Vehicle Aerial Lift Truck	Aubumdale Service Center	1,988	Monthly	184 2	4,215	
Vehicle Aerial Lift Truck	Aubumdale Service Center	1,988	Monthly	184 2	4,215	
Vehicle Digger Derrick Truck/Mini	Auburndale Service Center	2,249	Monthly	184 2	4,768	
Vehicle Digger Derrick Truck/Mini	East Service Center	2,291	Monthly	184 2	4,857	
Vehicle Crane Trucks	Aubumdale Service Center	3,004	Monthly	184 2	31,312	
Vehicle Wire Tensioner/Cable/Reel	Aubumdale Service Center	1,654	Monthly	184 2	10,321	
Vehicle Wire Tensioner/Cable/Reel	Aubumdale Service Center	1,550	Monthly	184 2	19,716	
Vehicle Wire Tensioner/Cable/Reel	Auburndale Service Center	1,965	Monthly	184 2	10,650	
Vehicle Vans	Auburndale Service Center	841	Monthly	184 2	11,342	
Vehicle Vans	Aubumdale Service Center	841	Monthly	184 2	11,342	
Vehicle Medium & Heavy Duty Truck	Muldraugh Station	602	Monthly	184 2	8,305	
Vehicle Medium & Heavy Duty Truck	Magnolia Station	602	Monthly	184 2	8,305	
Vehicle Medium & Heavy Duty Truck	Magnolia Station	748	Monthly	184 2	10,167	
Vehicle Light-Duty Utility Truck	Broadway Office	315	Monthly	184 2	4,657	
Vehicle Light-Duty Utility Truck	Broadway Office	356	Monthly	184 2	5,173	
Vehicle Vans	Aubumdale Service Center	322	Monthly	184 2	4,701	
Vehicle Vans	Auburndale Service Center	296	Monthly	184 2	4,410	
Vehicle Vans	Auburndale Service Center	293	Monthly	184 2	4,378	
Vehicle Vans	Broadway Office	409	Monthly	184 2	5,851	
Vehicle Light-Duty Utility Truck	Broadway Office	334	Monthly	184 2	4,849	
Vehicle Light-Duty Utility Truck	LG&E Building	367	Monthly	184 2	5,295	
Vehicle Light-Duty Utility Truck	Magnolia Station	364	Monthly	184 2	5,273	
Vehicle Light-Duty Utility Truck	Broadway Office	333	Monthly	184 2	4,849	
Vehicle Light-Duty Utility Truck	Auburndale Service Center	375	Monthly	184 2	5,295	
Vehicle Light-Duty Utility Truck	Broadway Office	447	Monthly	184 2	4,753	
Vehicle Light-Duty Utility Truck	Broadway Office	372	Monthly	184 2	5,387	
Vehicle Light-Duty Utility Truck	Broadway Office	498	Monthly	184 2	4,753	
Vehicle Light-Duty Utility Truck	Broadway Office	321	Monthly	184 2	4,730	
Vehicle Light-Duty Utility Truck	Broadway Office	447	Monthly	184 2	4,753	
Vehicle Light-Duty Utility Truck	Broadway Office	498	Monthly	184 2	4,753	
Vehicle Light-Duty Utility Truck	Broadway Office	372	Monthly	184 2	5,386	
Vehicle Light-Duty Utility Truck	Broadway Office	389	Monthly	184 2	5,480	
Vehicle Light-Duty Utility Truck	Broadway Office	462	Monthly	184 2	5,303	
Vehicle Light-Duty Utility Truck	Broadway Office	388	Monthly	184 2	5,469	
Vehicle Light-Duty Utility Truck	Broadway Office	388	Monthly	184 2	5,478	
Vehicle Light-Duty Utility Truck	Broadway Office	389	Monthly	184 2	5,499	
Vehicle Light-Duty Utility Truck	Magnolia Station	424	Monthly	184 2	6,036	
Vehicle Light-Duty Utility Truck	Auburndale Service Center	422	Monthly	184 2	6,020	

Vahiola Light-Duty Hillity Truck	Location	Amount (\$)	annount famouter .	1110001	Expense (S)
	East Service Center	422	Monthly	184 2	6,020
	Muldraugh Station	406		184 2	5,813
	Aubumdale Service Center	382	Monthly	184 2	5,509
Vehicle Light-Duty Utility Truck	Auburndale Service Center	406	Monthly	184 2	5,813
Vehicle Light-Duty Utility Truck	East Service Center	348	Monthly	184 2	5,072
Vehicle Light-Duty Utility Truck	Aubumdale Service Center	320	Monthly	184 2	4,713
Vehicle Medium & Heavy Duty Truck	East Service Center	453	Monthly	184 2	6,407
Vehicle Medium & Heavy Duty Truck	Auburndale Service Center	453	Monthly	184 2	6,407
Vehicle Medium & Heavy Duty Truck	Auburndale Service Center	407	Monthly	184 2	5,826
Vehicle Light-Duty Utility Truck	Muldraugh Station	355	Monthly	184 2	5,162
Vehicle Light-Duty Utility Truck	Auburndale Service Center	374	Monthly	184 2	5,412
Vehicle Light-Duty Utility Truck	Aubumdale Service Center	321	Monthly	184 2	4,736
Vehicle Light-Duty Utility Truck	East Service Center	318	Monthly	184 2	4,689
Vehicle Light-Duty Utility Truck	East Service Center	321	Monthly	184 2	4,736
Vehicle Light-Duty Utility Truck	Aubumdale Service Center	351	Monthly	184 2	5,109
Vehicle Light-Duty Utility Truck	East Service Center	416	Monthly	184 2	4,458
Vehicle Light-Duty Utility Truck	Auburndale Service Center	416	Monthly	184 2	4,458
Vehicle Light-Duty Utility Truck	Auburndale Service Center	351	Monthly	184 2	4,690
Vehicle Light-Duty Utility Truck	East Service Center	299	Monthly	184 2	4,613
Vehicle Light-Duty Utility Truck	Broadway Office	418	Monthly	184 2	5,944
Vehicle Light-Duty Utility Truck	Auburndale Service Center	418	Monthly	184 2	4,461
Vehicle Light-Duty Utility Truck	Auburndale Service Center	351	Monthly	184 2	5,109
Vehicle Light-Duty Utility Truck	East Service Center	417	Monthly	184 2	4,469
Vehicle Light-Duty Utility Truck	Auburndale Service Center	312	Monthly	184 2	4,617
Vehicle Light-Duty Utility Truck	Auburndale Service Center	347	Monthly	184 2	5,059
Vehicle Medium & Heavy Duty Truck	Auburndale Service Center	411	Monthly	184 2	5,875
Vehicle Medium & Heavy Duty Truck	East Service Center	411	Monthly	184 2	5,875
Vehicle Medium & Heavy Duty Truck	Auburndale Service Center	456	Monthly	184 2	6,453
Vehicle Medium & Heavy Duty Truck	East Service Center	413	Monthly	184 2	5,908
Vehicle Medium & Heavy Duty Truck	East Service Center	457	Monthly	184 2	6,456
Vehicle Medium & Heavy Duty Truck	Aubumdale Service Center	456	Monthly	184 2	6,453
Vehicle Light-Duty Utility Truck	East Service Center	493	Monthly	184 2	6,919
Vehicle Light-Duty Utility Truck	Broadway Office	347	Monthly	184 2	5,059
Vehicle Light-Duty Utility Truck	Auburndale Service Center	297	Monthly	184 2	4,425
Vehicle Light-Duty Utility Truck	Broadway Office	302	Monthly	184 2	4,486
Vehicle Light-Duty Utility Truck	Broadway Office	302	Monthly	184 2	4,486
Vehicle Light-Duty Utility Truck	Broadway Office	347	Monthly	184 2	5,059
Vehicle Light-Duty Utility Truck	Broadway Office	347	Monthly	184 2	5,059
Vehicle Light-Duty Utility Truck	Broadway Office	401	Monthly	184 2	5,743

	Location	Amount (S)	Frequency Account	Account	(A) donder
				•	rypense (e)
	Broadway Office	395	Monthly	184	5,673
	Broadway Office	386	Monthly	184 2	5,559
	Broadway Office	348	Monthly	184 2	5,071
	Aubumdale Service Center	444	Monthly	184,2	4,723
Vehicle Medium & Heavy Duty Truck	Bardstown Office	590	Monthly	184 2	8,148
	Auburndale Service Center	377	Monthly	184 2	5,439
Vehicle Medium & Heavy Duty Truck	Magnolia Station	613	Monthly	184 2	7,739
	Magnolia Station	469	Monthly	184 2	6,613
	Aubumdale Service Center	403	Monthly	184 2	5,771
	Aubumdale Service Center	386	Monthly	184 2	5,559
Vehicle Light-Duty Utility Truck	East Service Center	386	Monthly	184 2	5,559
Vehicle Light-Duty Utility Truck	East Service Center	386	Monthly	184 2	5,559
Vehicle Light-Duty Utility Truck	Aubumdale Service Center	386	Monthly	184 2	5,559
Vehicle Light-Duty Utility Truck	Aubumdale Service Center	386	Monthly	184 2	5,559
Vehicle Light-Duty Utility Truck	Broadway Office	470	Monthly	184 2	5,527
Vehicle Light-Duty Utility Truck	Broadway Office	406	Monthly	184 2	5,809
Vehicle Light-Duty Utility Truck	Broadway Office	540	Monthiy	184 2	5,150
Vehicle Light-Duty Utility Truck	Broadway Office	355	Monthly	184 2	
Vehicle Light-Duty Utility Truck	Broadway Office	353	Monthly	184 2	
Vehicle Light-Duty Utility Truck	Bardstown Office	540	Monthly	184 2	
Vehicle Light-Duty Utility Truck	Magnolia Station	459	,	184 2	
Vehicle Light-Duty Utility Truck	Aubumdale Service Center	520	Monthly	184 2	
Vehicle Medium & Heavy Duty Truck	Muldraugh Station	480	Monthly	184 2	
	Muldraugh Station	473	Monthly	184 2	
	Muldraugh Station	496	Monthly	184 2	
Vehicle Medium & Heavy Duty Truck	Muldraugh Station	474	Monthly	184 2	
Vehicle Medium & Heavy Duty Truck	Center Station	620	Monthly	184 2	
Vehicle Medium & Heavy Duty Truck	Auburndale Service Center	418		184 2	2,960
Vehicle Medium & Heavy Duty Truck	Aubumdale Service Center	402	Monthly	184 4	
Vehicle Medium & Heavy Duty Truck	Aubumdale Service Center	586	Monthly	184 2	
Vehicle Light-Duty Utility Truck	Auburndale Service Center	418		184 4	
Vehicle Light-Duty Utility Truck	Aubumdale Service Center	418	Monthly	184 4	
Vehicle Vans	Aubumdale Service Center	297	Monthly	184 2	4,425
Vehícle Vans	Broadway Office	297	Monthly	184 2	4,425
Vehicle Vans	Auburndale Service Center	266	Monthly	184 2	
Vehicle Vans	Auburndale Service Center	266	Monthly	184 2	
Vehicle Light-Duty Utility Truck	Broadway Office	334	. Monthly	184 2	4,901
Vehicle Light-Duty Utility Truck	Broadway Office	335	Monthly	184 2	4,911
Vehicle Light-Duty Utility Truck	Broadway Office	321	Monthly	184 2	4,729

Description	Location	Amount (S)	Frequency	Account	Expense (S)
Vehicle Light-Duty Utility Truck	Broadway Office	407		184 2	5,820
	Auburndale Service Center	370		184 2	5,358
	Auburndale Service Center	417		184 2	5,953
	Aubumdale Service Center	363	Monthly	184 2	5,267
Vehicle Medium & Heavy Duty Truck	Aubumdale Service Center	421	Monthly	184 2	6,000
Vehicle Medium & Heavy Duty Truck	Muldraugh Station	537	Monthly	184 2	7,483
Vehicle Light-Duty Utility Truck	East Service Center	491	Monthly	184 2	4.876
Vehicle Light-Duty Utility Truck	Auburndale Service Center	420	Monthly	184 2	5,995
Vehicle Vans	Auburndale Service Center	262	Monthly	184 2	3,977
Vehicle Vans	Aubumdale Service Center	262	Monthly	184 2	3,977
Vehicle Light-Duty Utility Truck	Aubumdale Service Center	322	Monthly	184 2	4,745
Vehicle Light-Duty Utility Truck	Simpsonville	312	Monthly	184 2	4,615
Vehicle Light-Duty Utility Truck	Muldraugh Station	305	Monthly	184 2	4,525
Vehicle Light-Duty Utility Truck	Muldraugh Station	349	Monthly	184 2	5,088
Vehicle Light-Duty Utility Truck	Broadway Office	360	Monthly	184 2	5,229
Vehicle Light-Duty Utility Truck	East Service Center	346	Monthly	184 2	5,044
Vehicle Light-Duty Utility Truck	Broadway Office	333	Monthly	184 2	4,880
Vehicle Light-Duty Utility Truck	Broadway Office	333	Monthly	184 2	4,880
Vehicle Light-Duty Utility Truck	Broadway Office	333	Monthly	184 2	4,880
Vehicle Light-Duty Utility Truck	Auburndale Service Center	530	Monthly	184 2	7,313
Vehicle Medium & Heavy Duty Truck	Muldraugh Station	458	Monthly	184 2	6,443
Vehicle Light-Duty Utility Truck	Auburndale Service Center	310	Monthly	184 2	4,589
Vehicle Light-Duty Utility Truck	Aubumdale Service Center	310	Monthly	184 2	4,589
Vehicle Light-Duty Utility Truck	Aubumdale Service Center	310	Monthly	184 2	4,589
Vehicle Light-Duty Utility Truck	Auburndale Service Center	310	Monthly	184 2	4,589
Vehicle Light-Duty Utility Truck	Auburndale Service Center	305	Monthly	184 2	4,532
Vehicle Light-Duty Utility Truck	Aubumdale Service Center	310	Monthly	184 2	4,589
Vehicle Light-Duty Utility Truck	East Service Center	310	Monthly	184 2	4,589
Vehicle Light-Duty Utility Truck	Aubumdale Service Center	335	Monthly	184 2	4,911
Vehicle Light-Duty Utility Truck	South Service Center	300	Monthly	184 2	4,459
Vehicle Light-Duty Utility Truck	Auburndale Service Center	302	Monthly	184 2	4,496
Vehicle Light-Duty Utility Truck	East Service Center	352	Monthly	184 2	5,041
Vehicle Light-Duty Utility Truck	Auburndale Service Center	345	Monthly	184 2	5,041
Vehicle Light-Duty Utility Truck	Auburndale Service Center	345	Monthly	184 2	5,041
Vehicle Light-Duty Utility Truck	East Service Center	339	Monthly	184 2	4,959
Vehicle Light-Duty Utility Truck	Aubumdale Service Center	348	Monthly	184 2	5,073
Vehicle Light-Duty Utility Truck	East Service Center	348	Monthly	184 2	5,077
Vehicle Light-Duty Utility Truck	East Service Center	348	Monthly	184 2	5,077
Vehicle Light-Duty Utility Truck	Aubumdale Service Center	354	Monthly	184 2	5,155

Description	Location	Amount (\$)	Payment Frequency Account	Account	Test Period Expense (\$)	
Vehicle Light-Duty Utility Truck	Broadway Office	369	Monthly	184 2	5,344	
Vehicle Light-Duty Utility Truck	Broadway Office	359	Monthly	184 2	5,217	
Vehicle Light-Duty Utility Truck	Broadway Office	359	Monthly	184 2	5,211	
Vehicle Light-Duty Utility Truck	Broadway Office	360	Monthly	184 2	5,231	
Vehicle Light-Duty Utility Truck	Auburndale Service Center	350	Monthly	184 2	5,101	
Vehicle Light-Duty Utility Truck	Aubumdale Service Center	356	Monthly	184 2	5,179	
Vehicle Medium & Heavy Duty Truck	Auburndale Service Center	455	Monthly	184 2	6,438	
Vehicle Light-Duty Utility Truck	Magnolia Station	415	Monthly	184 2	5,929	
Vehicle Light-Duty Utility Truck	Aubumdale Service Center	379	Monthly	184 2	5,469	
Vehicle Light-Duty Utility Truck	South Service Center	334	Monthly	184 2	4,900	
Vehicle Light-Duty Utility Truck	South Service Center	334	Monthly	184 2	4,900	
Vehicle Light-Duty Utility Truck	Muldraugh Station	379	Monthly	184 2	5,469	
Vehicle Light-Duty Utility Truck	Auburndale Service Center	379	Monthly	184 2	5,469	
Vehicle Light-Duty Utility Truck	East Service Center	460	Monthly	184 2	6,502	
Vehicle Vans	South Service Center	265	Monthly	184 2	4,020	
Vehicle Vans	Aubumdale Service Center	263	Monthly	184 2	3,996	
Vehicle Vans	Aubumdale Service Center	263	Monthly	184 2	3,996	
Vehicle Vans	Aubumdale Service Center	263	Monthly	184 2	3,996	
Vehicle Light-Duty Utility Truck	Broadway Office	470	Monthly	184 2	6,622	
Vehicle Light-Duty Utility Truck	Magnolia Station	384	Monthly	184 2	5,535	
Vehicle Light-Duty Utility Truck	Muldraugh Station	384	Monthly	184 2	5,535	
Vehicle Medium & Heavy Duty Truck	South Service Center	418	Monthly	184 2		
Vehicle Medium & Heavy Duty Truck	South Service Center	0.29	Monthly	184 2		
Vehicle Medium & Heavy Duty Truck	South Service Center	099	Monthly	184 2	9,047	
Vehicle Medium & Heavy Duty Truck	South Service Center	899	Monthly	184 2	9,015	
Vehicle Medium & Heavy Duty Truck	South Service Center	099	Monthly	184 2	9,047	
Vehicle Medium & Heavy Duty Truck	Muldraugh Station	517	Monthly	184 2		
Vehícle Líght-Duty Utility Truck	Auburndale Service Center	293	Monthly	184 2		
Vehicle Light-Duty Utility Truck	Aubumdale Service Center	303	Monthly	184 2		
Vehicle Light-Duty Utility Truck	Auburndale Service Center	342	Monthly	184 2		
Vehicle Light-Duty Utility Truck	Broadway Office	394	Monthly	184 2		
Vehicle Light-Duty Utility Truck	Broadway Office	569	Monthly	184 2		
Vehicle Light-Duty Utility Truck	Broadway Office	642	Monthly	184 2		
Vehicle Light-Duty Utility Truck	Broadway Office	725	Monthly	184 2		
Vehicle Light-Duty Utility Truck	Muldraugh Station	537	Monthly	184 2	7,349	
Vehicle Light-Duty Utility Truck	Auburndale Service Center	969	Monthly	184 2	8,053	
Vehicle Light-Duty Utility Truck	Auburndale Service Center	626	Monthly	184 2	8,614	
Vehicle Light-Duty Utility Truck	Aubumdale Service Center	929	Monthly	184 2	8,999	
Vehicle Light-Duty Utility Truck	Auburndale Service Center	530	Monthly	184 2	7,387	
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627 Monthly 184 2 526 Monthly 184 2 395 Monthly 184 2 360 Monthly 184 2 360 Monthly 184 2 373 Monthly 184 2 274 Monthly 184 2 275 Monthly 184 2 276 Monthly 184 2 277 Monthly 184 2 277 Monthly 184 2 277 Monthly 184 2 270 Monthly 184 2 270 Monthly 184 2 271 Monthly 184 2 272 Monthly 184 2 273 Monthly 184 2 274 Monthly 184 2 275 Monthly 184 2 276 Monthly 184 2 277 Monthly 184 2 278 Monthly 184 2 279 Monthly 184 2 270 Monthly		Location Aubumdale Service Center Aubumdale Service Center	Amount (S) 656 527	Payment Frequency Monthly Monthly	Account 184 ² 184 ²	Test Period Expense (\$) 8,999 7,352
Senter S26 Monthly 184		indate Service Center Indate Service Center	627	Monthly	184 2	8,618
Senter 353 Monthly 184 2 360 Monthly 184 2 360 Monthly 184 2 360 Monthly 184 2 370 Monthly 184 2 371 Monthly 184 2 372 Monthly 184 2 373 Monthly 184 2 374 Monthly 184 2 375 Monthly 184 2 376 Monthly 184 2 377 Monthly 184 2 378 Monthly 184 2 379 Monthly 184 2 370 Monthly 184 2 370 Monthly 184 2 371 Monthly 184 2 372 Monthly 184 2 373 Monthly 184 2 374 Monthly 184 2 375 Monthly 184 2 376 Monthly 184 2 377 Monthly 184 2 378 Monthly 184 2 379 Monthly 184 2 370 Monthly 184 2 370 Monthly 184 2 370 Monthly 184 2 370 Monthly 184 2 370 Monthly 184 2 370 Monthly 184 2 370 Monthly 184 2 370 Monthly 184 2 370 Monthly 184 2 370 Monthly 184 2 371 Monthly 184 2 372 Monthly 184 2 373 Monthly 184 2 374 Monthly 184 2 375 Monthly 184 2 375 Monthly 184 2 375 Monthly 184 2 376 Monthly 184 2 377 Monthly 184 2 378 Monthly 184 2 379 Monthly 184 2 370 Monthly 184 2 370 Monthly 184 2 370 Monthly 184 2 370 Monthly 184 2 370 Monthly 184 2 370 Monthly 184 2 370 Monthly 184 2 370 Monthly 184 2 370 Monthly 184 2 370 Monthly 184 2 370 Monthly 184 2 370 Monthly 184 2 370 Monthly 184 2 370 Monthly 184 3 370 M	Aı	imdale Service Center	526	Monthly	184 2	7,338
360 Monthly 1842 373 Monthly 1842 373 Monthly 1842 374 Monthly 1842 375 Monthly 1842 377 Monthly 1842 377 Monthly 1842 378 Monthly 1842 379 Monthly 1842 370 Monthly 1842 371 Monthly 1842 372 Monthly 1842 373 Monthly 1842 374 Monthly 1842 375 Monthly 1842 376 Monthly 1842 377 Monthly 1842 378 Monthly 1842 379 Monthly 1842 370 Monthly 1842 370 Monthly 1842 371 Monthly 1842 372 Monthly 1842 373 Monthly 1842 374 Monthly 1842 375 Monthly 1842 376 Monthly 1842 377 Monthly 1842 378 Monthly 1842 379 Monthly 1842 370 Mo	S.	1 Service Center	395	Monthly	184 2	
353 Monthly 184 2 276 Monthly 184 2 277 Monthly 184 2 277 Monthly 184 2 277 Monthly 184 2 270 Monthly 184 2 271 Monthly 184 3 271 Monthly 184 3 272 Monthly 184 3 273 Monthly 184 3 274 Monthly 184 3 275 Monthly 184 3 276 Monthly 184 3 277 Monthly 184 3 277 Monthly 184 3 277 Monthly 184 3 277 Monthly 184 3 278 Monthly 184 3 279 Monthly 184 3 270 Monthly	E	Service Center	360	Monthly	184 2	5,109
Center 664 Monthly 1842 276 Monthly 1842 277 Monthly 1842 267 Monthly 1842 267 Monthly 1842 267 Monthly 1842 267 Monthly 1842 268 Monthly 1842 279 Monthly 1842 270 Monthly 1842 270 Monthly 1842 270 Monthly 1842 271 Monthly 1842 272 Monthly 1842 273 Monthly 1842 274 Monthly 1842 275 Monthly 1842 276 Monthly 1842 277 Monthly 1842 278 Monthly 1842 279 Monthly 1842 270 Monthly 1842 270 Monthly 1842 270 Monthly 1842 270 Monthly 1842 270 Monthly 1842 270 Monthly 1842 270 Monthly 1842 271 Monthly 1842 272 Monthly 1842 273 Monthly 1842 274 Monthly 1842 275 Monthly 1842 276 Monthly 1842 277 Monthly 1842 277 Monthly 1842 278 Monthly 1842 279 Monthly 1842 270 Monthly 1842 270 Monthly 1842 270 Monthly 1842	Au	ımdale Service Center	353	Monthly	184 2	
333 Monthly 184 2 276 Monthly 184 2 267 Monthly 184 2 267 Monthly 184 2 267 Monthly 184 2 267 Monthly 184 2 267 Monthly 184 2 267 Monthly 184 2 268 Monthly 184 2 269 Monthly 184 2 269 Monthly 184 2 260 Monthly 184 2 260 Monthly 184 2 260 Monthly 184 2 260 Monthly 184 2 260 Monthly 184 2 260 Monthly 184 2 260 Monthly 184 2 260 Monthly 184 2 261 Monthly 184 2 261 Monthly 184 2 262 Monthly 184 2 260 Monthly	ŊΊ	E Building	447	Monthly	184 2	6,295
276 Monthly 184 2 267 Monthly 184 2 267 Monthly 184 2 267 Monthly 184 2 268 Monthly 184 2 301 Monthly 184 2 470 Monthly 184 2 250 Monthly	Sou	n Service Center	333	Monthly	184 2	
277 Monthly 1842 267 Monthly 1842 460 Monthly 1842 301 Monthly 1842 475 Monthly 1842 477 Monthly 1842 531 Monthly 1842 530 Monthly 1842 540 Monthly 1842 540 Monthly 1842 541 Monthly 1842 542 Monthly 1842 543 Monthly 1842 544 Monthly 1842 554 Monthly 1842 565 Monthly 1842 566 Monthly 1842 567 Monthly 1842 568 Monthly 1842 568 Monthly 1842 569 Monthly 1842 569 Monthly 1842 560 Monthly 1842 560 Monthly 1842 561 Monthly 1842 562 Monthly 1842 563 Monthly 1842 564 Monthly 1842 566 Monthly 1842 566 Monthly 1842 566 Monthly 1842 566 Monthly 1842 566 Monthly 1842 566 Monthly 1842 567 Monthly 1842 568 Monthly 1842 568 Monthly 1842 569 Monthly 1842 560 Mo	Son	Service Center	276	Monthly	184 2	
267 Monthly 184 2 664 Monthly 184 2 301 Monthly 184 2 475 Monthly 184 2 477 Monthly 184 2 570 Monthly 184 2 570 Monthly 184 2 570 Monthly 184 2 570 Monthly 184 2 570 Monthly 184 2 570 Monthly 184 2 570 Monthly 184 2 571 Monthly 184 2 572 Monthly 184 2 573 Monthly 184 2 574 Monthly 184 2 575 Monthly 184 2 576 Monthly 184 2 577 Monthly 184 2 578 Monthly 184 2 579 Monthly 184 2 570 Monthly	Sou	a Service Center	717	Monthly	184	
460 Monthly 184 664 Monthly 664 Monthly 184 664 Monthly 184 675 Monthly 184 677 Monthly 184 677 Monthly 184 677 Monthly 184 677 Monthly 184 678 Monthly 184 666 Monthly 184 666 Monthly 184 666 Monthly 184 666 Monthly 184 667 Monthly 184 667 Monthly 184 663 Monthly 184 663 Monthly 184 663 Monthly 184 663 Monthly 184 663 Monthly 184 663 Monthly 184 663 Monthly 184 663 Monthly 184 663 Monthly 184 663 Monthly 184 663 Monthly 184 663 Monthly 184 663 Monthly 184 663 Monthly 184 663 Monthly 184 663 Monthly 184 663 Monthly 184 665 Monthly 184 66	Sout	1 Service Center	267	Monthly	184 ²	
664 Monthly 184 2 301 Monthly 184 2 475 Monthly 184 2 477 Monthly 184 2 550 Monthly 184 2 550 Monthly 184 2 405 Monthly 184 2 405 Monthly 184 2 666 Monthly 184 2 534 Monthly 184 2 508 Monthly 184 2 508 Monthly 184 2 508 Monthly 184 2 508 Monthly 184 2 508 Monthly 184 2 509 Monthly 184 2 509 Monthly 184 2 500 Monthly	Cen	er Station	460	Monthly	184 ²	
301 Monthly 184 2 456 Monthly 184 2 477 Monthly 184 2 477 Monthly 184 2 531 Monthly 184 2 530 Monthly 184 2 540 Monthly 184 2 540 Monthly 184 2 541 Monthly 184 2 542 Monthly 184 2 543 Monthly 184 2 544 Monthly 184 2 554 Monthly 184 2 554 Monthly 184 2 556 Monthly 184 2 550 Monthly 184 2	Aubı	ımdale Service Center	664	Monthly	184 2	
456 Monthly 184 4 477 Monthly 184 2 531 Monthly 184 2 530 Monthly 184 2 530 Monthly 184 2 540 Monthly 184 2 640 Monthly 184 2 641 Monthly 184 2 542 Monthly 184 2 543 Monthly 184 2 544 Monthly 184 2 544 Monthly 184 2 544 Monthly 184 2 544 Monthly 184 2 544 Monthly 184 2 544 Monthly 184 2 544 Monthly 184 2 544 Monthly 184 2 544 Monthly 184 2 545 Monthly 184 2 546 Monthly 184 2 547 Monthly 184 2 548 Monthly 184 2 549 Monthly 184 2 540 Monthly 184 2	Broa	dway Office	301	Monthly	184 2	
472 Monthly 184 2 531 Monthly 184 2 550 Monthly 184 2 550 Monthly 184 2 560 Monthly 184 2 402 Monthly 184 2 667 Monthly 184 2 518 Monthly 184 2 534 Monthly 184 2 534 Monthly 184 2 540 Monthly 184 2 560 Monthly 184 2 561 Monthly 184 2 562 Monthly 184 2 563 Monthly 184 2 564 Monthly 184 2 564 Monthly 184 2 565 Monthly 184 2 566 Monthly 184 2 567 Monthly 184 2 568 Monthly 184 2 568 Monthly 184 2 569 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2	Magr	nolia Station	456	Monthly	184 2	
477 Monthly 184 2 250 Monthly 184 2 303 Monthly 184 2 405 Monthly 184 2 405 Monthly 184 2 432 Monthly 184 2 566 Monthly 184 2 518 Monthly 184 2 519 Monthly 184 2 520 Monthly 184 2 534 Monthly 184 2 540 Monthly 184 2 561 Monthly 184 2 562 Monthly 184 2 563 Monthly 184 2 564 Monthly 184 2 564 Monthly 184 2 565 Monthly 184 2 566 Monthly 184 2 567 Monthly 184 2 568 Monthly 184 2 568 Monthly 184 2 569 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2	Magr	nolia Station	472	Monthly	184 *	
250 Monthly 184 2 303 Monthly 184 2 405 Monthly 184 2 432 Monthly 184 2 666 Monthly 184 2 518 Monthly 184 2 518 Monthly 184 2 518 Monthly 184 2 526 Monthly 184 2 530 Monthly 184 2 530 Monthly 184 2 540 Monthly 184 2 551 Monthly 184 2 552 Monthly 184 2 563 Monthly 184 2 564 Monthly 184 2 565 Monthly 184 2 566 Monthly 184 2 566 Monthly 184 2 567 Monthly 184 2 568 Monthly 184 2 569 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2 560 Monthly 184 2	Broad	way Office	4//	Monthly	184	6,710
303 Monthly 184 2 405 Monthly 184 2 432 Monthly 184 2 666 Monthly 184 2 518 Monthly 184 2 518 Monthly 184 2 503 Monthly 184 2 504 Monthly 184 2 504 Monthly 184 2 505 Monthly 184 2 506 Monthly 184 2 507 Monthly 184 2 508 Monthly 184 2 509 Monthly 184 2 500 Monthly 184 2	Broad	iway Office	250	Monthly	184 2	
405 Monthly 184 2 432 Monthly 184 2 666 Monthly 184 2 518 Monthly 184 2 518 Monthly 184 2 703 Monthly 184 2 504 Monthly 184 2 504 Monthly 184 2 505 Monthly 184 2 506 Monthly 184 2 507 Monthly 184 2 508 Monthly 184 2 509 Monthly 184 2 500 Monthly 184 2	Broac	Iway Office	303	Monthly	184 2	4,417
432 Monthly 184 2 666 Monthly 184 2 697 Monthly 184 2 518 Monthly 184 2 518 Monthly 184 2 525 Monthly 184 2 595 Monthly 184 2 596 Monthly 184 2 597 Monthly 184 2 598 Monthly 184 2 599 Monthly 184 2 599 Monthly 184 2 590 Monthly 184 2 590 Monthly 184 2 590 Monthly 184 2 590 Monthly 184 2 590 Monthly 184 2 590 Monthly 184 2 590 Monthly 184 2 590 Monthly 184 2 590 Monthly 184 2 590 Monthly 184 2 590 Monthly 184 2 590 Monthly 184 2 590 Monthly 184 2 590 Monthly 184 2	Broad	Iway Office	405	Monthly	184 2	
Center 666 Monthly 184 2 697 Monthly 184 2 518 Monthly 184 2 703 Monthly 184 2 955 Monthly 184 2 508 Monthly 184 2 663 Monthly 184 2 663 Monthly 184 2 Center 320 Monthly 184 2 320 Monthly 184 2 346 Monthly 184 2 352 Monthly 184 2 616 Monthly 184 2 616 Monthly 184 2	South	Service Center	432	Monthly	184 2	
697 Monthly 184 2 518 Monthly 184 2 519 Monthly 184 2 534 Monthly 184 2 535 Monthly 184 2 538 Monthly 184 2 540 Monthly 184 2 551 Monthly 184 2 552 Monthly 184 2 552 Monthly 184 2 552 Monthly 184 2 552 Monthly 184 2 553 Monthly 184 2 554 Monthly 184 2 555 Monthly 184 2 556 Monthly 184 2 557 Monthly 184 2 558 Monthly 184 2 559 Monthly 184 2	Aubu	ndale Service Center	999	Monthly	184 2	
ice Center 518 Monthly 184² ice Center 534 Monthly 184² on 955 Monthly 184² ice Center 508 Monthly 184² ice Center 504 Monthly 184² ice Center 320 Monthly 184² ice Center 354 Monthly 184² ice Center 350 Monthly 184² ice Center 352 Monthly 184² ice Center 522 Monthly 184² ice Center 520 Monthly 184² ice Center 566 Monthly 184² ice Center 566 Monthly 184²	South	Service Center	269	Monthly	184 2	
ice Center 534 Monthly 184 ² n 703 Monthly 184 ² on 955 Monthly 184 ² ice Center 504 Monthly 184 ² ice Center 320 Monthly 184 ² ice Center 354 Monthly 184 ² ice Center 352 Monthly 184 ² ice Center 352 Monthly 184 ² ice Center 359 Monthly 184 ² ice Center 616 Monthly 184 ²	East	Service Center	518	Monthly	184 2	
703 Monthly 184 7 201 955 Monthly 184 2 1 508 Monthly 184 2 663 Monthly 184 2 663 Monthly 184 2 504 Monthly 184 2 505 Monthly 184 2	Aubu	mdale Service Center	534	Monthly	184 2	
50 Monthly 184 ² 1 508 Monthly 184 ² 1 663 Monthly 184 ² 1 ice Center 320 Monthly 184 ² ice Center 354 Monthly 184 ² ice Center 366 Monthly 184 ² ice Center 522 Monthly 184 ² ice Center 329 Monthly 184 ² ice Center 616 Monthly 184 ²	Mag	nolia Station	703	Monthly	184 4	
508 Monthly 184 ² 663 Monthly 184 ² 504 Monthly 184 ² 320 Monthly 184 ² ice Center 354 Monthly 184 ² ite Center 366 Monthly 184 ² ice Center 522 Monthly 184 ² ice Center 529 Monthly 184 ² ice Center 616 Monthly 184 ²	Mul	Iraugh Station	955	Monthly	184 2	_
663 Monthly 184 ² 504 Monthly 184 ² 320 Monthly 184 ² 354 Monthly 184 ² 366 Monthly 184 ² 522 Monthly 184 ² 616 Monthly 184 ²	LG	E Building	508	Monthly	184 2	
504 Monthly 184 ² 320 Monthly 184 ² 354 Monthly 184 ² 366 Monthly 184 ² 522 Monthly 184 ² 529 Monthly 184 ² 616 Monthly 184 ²	Broa	dway Office	663	Monthly	184 2	
320 Monthly 184 ² 354 Monthly 184 ² 366 Monthly 184 ² 522 Monthly 184 ² 329 Monthly 184 ² 616 Monthly 184 ²	Aubı	ımdale Service Center	504	Monthly	184 2	
354 Monthly 184 ² 366 Monthly 184 ² 522 Monthly 184 ² 329 Monthly 184 ² 616 Monthly 184 ²	Broa	dway Office	320	Monthly	184 2	
366 Monthly 184 ² 522 Monthly 184 ² 329 Monthly 184 ² 616 Monthly 184 ²	Aub	ımdale Service Center	354	Monthly	184 2	
522 Monthly 184 ² 329 Monthly 184 ² 616 Monthly 184 ²	Eas	Service Center	366	Monthly	184 2	
329 Monthly 184 ² 616 Monthly 184 ²	Αn	umdale Service Center	522	Monthiy	184 2	
616 Monthly 184 ²	В	dway Office	329	Monthly	184 2	4,713
	So	h Service Center	919	Monthly	184 2	7,068

Description	Location	Amount (S)	Payment Frequency Account	Account	Test Period Expense (S)
Vehicle Light-Duty Utility Truck	East Service Center	504	Monthly	184 2	7,058
Vehicle Light-Duty Utility Truck	LG&E Building	378	Monthly	184 2	5,454
Vehicle Light-Duty Utility Truck	East Service Center	633	Monthly	184 2	8,695
Vehicle Light-Duty Utility Truck	East Service Center	632	Monthly	184 2	8,694
Vehicle Medium & Heavy Duty Truck	Bardstown Office	777	Monthly	184 2	10,533
Vehicle Light-Duty Utility Truck	Aubumdale Service Center	. 626	Monthly	184 2	8,614
Vehicle Light-Duty Utility Truck	East Service Center	626	Monthly	184 2	8,614
Vehicle Light-Duty Utility Truck	East Service Center	626	Monthly	184 2	8,614
Vehicle Light-Duty Utility Truck	Broadway Office	548	Monthly	184 2	7,616
Vehicle Medium & Heavy Duty Truck	Magnolia Station	708	Monthly	184 2	9,656
Vehicle Light-Duty Utility Truck	East Service Center	642	Monthly	184 2	8,075
Vehicle Light-Duty Utility Truck	East Service Center	642	Monthly	184 2	8,075
Vehicle Light-Duty Utility Truck	LG&E Building	642	Monthly	184 2	8,075
Vehicle Light-Duty Utility Truck	Broadway Office	642	Monthly	184 2	8,075
Vehicle Light-Duty Utility Truck	LG&E Building	597	Monthly	184 2	7,560
Vehicle Light-Duty Utility Truck	LG&E Building	531	Monthly	184 2	6,781
Vehicle Light-Duty Utility Truck	Auburndale Service Center	592	Monthly	184 2	7,493
Vehicle Light-Duty Utility Truck	Auburndale Service Center	744	Monthly	184 2	6,269
Vehicle Light-Duty Utility Truck	Aubumdale Service Center	592	Monthly	184 2	7,493
Vehicle Light-Duty Utility Truck	Aubumdale Service Center	592	Monthly	184 2	7,493
Vehicle Light-Duty Utility Truck	Aubumdale Service Center	592	Monthly	184 2	7,493
Vehicle Light-Duty Utility Truck	Aubumdale Service Center	592	Monthly	184 2	7,493
Vehicle Light-Duty Utility Truck	East Service Center	575	Monthly	184 2	7,962
Vehicle Light-Duty Utility Truck	East Service Center	597	Monthly	184 2	8,246
Vehicle Light-Duty Utility Truck	Aubumdale Service Center	592	Monthly	184 2	7,493
Vehicle Light-Duty Utility Truck	Aubumdale Service Center	592	Monthly	184 2	7,493
Vehicle Light-Duty Utility Truck	Broadway Office	430	Monthly	184 2	5,614
Vehicle Light-Duty Utility Truck	Broadway Office	287	Monthly	184 2	3,945
Vehicle Light-Duty Utility Truck	East Service Center	280	Monthly	184 2	1,614
Vehicle Light-Duty Utility Truck	East Service Center	337	Monthly	184 2	1,874
Vehicle Light-Duty Utility Truck	Aubumdale Service Center	393	Monthly	184 2	2,203
Vehicle Light-Duty Utility Truck	East Service Center	496	Monthly	184 2	2,589
Vehicle Light-Duty Utility Truck	Aubumdale Service Center	407	Monthly	184 2	2,269
Vehicle Light-Duty Utility Truck	Broadway Office	501	Monthly	184 2	2,398
Vehicle Light-Duty Utility Truck	Broadway Office	384	Monthly	184 2	1,546
Vehicle Light-Duty Utility Truck	Broadway Office	501	Monthly	184 2	2,398
Vehicle Light-Duty Utility Truck	Broadway Office	411	Monthly	184 2	2,040
Vehicle Light-Duty Utility Truck	Broadway Office	411	Monthly	184 2	2,040
Vehicle Light-Duty Utility Truck	Broadway Office	501	Monthly	184 2	2,417

			Payment		Test Period	
Description	Location	Amount (S) Frequency Account	Frequency		Expense (\$)	
Vehicle Light-Duty Utility Truck	Broadway Office	411	411 Monthly	184 2	2,040	
Vehicle Light-Duty Utility Truck	East Service Center	321	321 Monthly	184 2	1,892	
Vehicle Light-Duty Utility Truck	Muldraugh Station	800	800 Monthly	184 2	2,790	
Vehicle Light-Duty Utility Truck	Magnolia Station	898	868 Monthly	184 2	4,599	
Vehicle Light-Duty Utility Truck	Center Station	717	717 Monthly	184 2	3,861	
Generation						
Generation - Hydrogen Tank at Mill Creek	Mill Creek	850	850 Monthly	206	10,200	
		\$1.557				
		Nov08-				
		Apr09:				
		\$1.713				
Generation - Hydrogen Tanks at Trimble Station Trimble Station		May09-Oct09 Monthly	Monthly	513/548	19,622	
Generation - Hydrogen Tank at Cane Run	Cane Run	850	850 Monthly	505	10,200	
Generation - Hydrogen Tank at Paddys Run	Paddy's Run	420	420 Monthly	553	5,035	
Generation - Mixed Bed Polishers	Mill Creek	3,600	3,600 Monthly	502	21,600	
Miscellaneous						
Miscellaneous - Gas Compressor	Scenic View Drive/ Harrison County IN	3,210	3,210 Monthly	818	35,310	
Miscellaneous - Helicopter Service	Lexington	1,999	1,999 Monthly	563	24,000	

The costs related to the railcars are charged initially to the 151 Fuel Inventory account and included in the average cost. These charges are expensed with the cost of the fuel based on fuel burned.

The costs related to the vehicles are charged initially to the 184 Transportation Clearing Account. These charges are allocated based on labor charges on a one month lag.

CASE NO. 2009-00549

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

Question No. 153

Responding Witness: Valerie L. Scott

- Q-153. Provide, by year, all affiliated operating expenses charged to Kentucky regulated operations for the 10 years ending 2009.
- A-153. Affiliated operating expenses charged to Kentucky regulated operations are shown in the table below. Data prior to 2005 is not readily available.

Year	LG&E			
2009	\$117,638,718.66			
2008	\$167,311,900.38			
2007	\$130,184,164.84			
2006	\$160,246,548.63			
2005	\$133,992,133.95			

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CASE NO. 2009-00549

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

Ouestion No. 154

Responding Witness: Valerie L. Scott

- Q-154. Provide detailed support for any Management Fees included in the filing. Provide this in Microsoft Excel or compatible format. Include total charges incurred by each corporate department and the amount each of these departments allocated to Kentucky regulated operations. Also include the number of employees in each department and the method used to allocate charges for each department.
- A-154. Management fees are not charged to Kentucky regulated operations.

CASE NO. 2009-00549

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

Question No. 155

Responding Witness: Valerie L. Scott

- Q-155. Provide a general ledger listing or similar report of all transactions that comprise any corporate charges allocated to regulated operations.
- A-155. There are no corporate charges allocated to the regulated operations. All charges are directly or indirectly charged in compliance with the CAM, located at Tab 39 in the original filing. Refer to KPSC-1 Question No. 42 for charges allocated to Louisville Gas and Electric from E.ON U.S. Services.

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CASE NO. 2009-00549

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

Question No. 156

Responding Witness: Lonnie E. Bellar

- Q-156. Please identify, describe fully, and provide full documentation of any capital or maintenance plans or programs that the Company has undertaken or is considering undertaking that will extend or shorten the life of any of its electric or gas plant.
- The Company continuously reviews the investment in and the operation of its A-156. electric or gas facilities in order to provide continual reliable and economic operation of all assets to provide service to customers. As discussed in the Testimony of Mr. Thompson, Energy Services' business discipline is to maximizing the performance of long-term generation and transmission assets through management of the assets' life cycles. The dual goals of asset management are to increase the efficiency of the assets while continuing to provide reliable service. Asset management allows for realization of these goals in the most cost-effective manner possible. In addition, as discussed in the Testimony of Mr. Hermann, the cornerstone of the distribution and retail operations continues to be the Company's commitment to the delivery of safe and reliable service at a low cost to customers. The Company remains dedicated to providing high quality customer service through refining its current programs and implementing innovative practices.

Investments to extend the operational ability of all assets are considered on an ongoing basis. Please refer to the response to Question No. 38 for various investment projects considered for electric and gas plant.

In addition, as part of the Integrated Resource Plan filed with the Kentucky Commission on a periodic basis, the Company reviews the ongoing operation of the existing facilities. Please see the response to KIUC-1 Question No. 16 for the most recently filed Integrated Resource Plan.

As part of the Company's Depreciation Study filed in Case No. 2007-00565, the Companies retained NewEnergy Associates, LLC to perform a life-assessment analysis of its generating assets. The goal of the analysis was to project more accurately when a generating asset will reach the end of its effective useful

economic life. A copy of the life-assessment analysis is contained on the attached CD in the folder titled Question No. 156.

The Company has also considered and evaluated repairs and retirements of various generating plant facilities. Such studies have been provided as part of various proceeding before the Kentucky Public Service Commission. These studies related to the repair and retirement decisions for various generating assets on the LG&E and KU system. Samples of the various documents are discussed below:

- As stated in the Companies' 2005 Integrated Resource Plan, Section 6 (Case No. 2005-00162) on "Rehabilitation of Ohio Falls," a rehabilitation project implemented in three phases over a number of years began in 2001 with portions of Phase 1 and Phase 2 performed simultaneously. Phase 1, which was completed in the fall of 2002, included new automated controls allowing remote unit operation in an economical and efficient manner. Phase 2 involved the design and installation of modern trash removal systems, minimizing the labor required and the volume of river debris removal. Phase 3 entailed the most significant scope of work to date, the rehabilitation of the turbine/generator units. A report from Voith Siemens Hydro ("VSH") in June 2002, and again in 2003, provided updates to its previous engineering study assessing the condition of the existing eight hydro units and analyzing what would be necessary to upgrade or rehabilitate These studies were evaluated by LG&E and a the units. recommendation to rehabilitate all eight hydro units was developed. Thus far, two of the eight units have been rehabilitated (unit 7 was completed October 13, 2006 and unit 6 was completed January 31, 2008). The FERC license indicates that LG&E shall complete all eight upgrades within nine years from the effective date of the new license (October 25, 2005).
- Waterside 7 & 8 were retired as of August 21, 2006. These units were retired in conjunction with the sale of the property to the Louisville Arena Authority. The sale of the property was approved by the Kentucky Commission in Case No. 2006-00391. The engineering assessment, as well as the reports by Fuller, Mossbarger, Scott and May Engineers, Inc., were filed with that case and can be found at the following website: http://psc.ky.gov/pscscf/2006%20cases/2006-00391/.
- Paddy's Run 12 was mothballed as of November 21, 2006 due to a bearing issue causing compressor rotor damage to low pressure blades and bucket. Paddy's Run 12 was evaluated during the 1st quarter of 2007 for further capital investments. The evaluation on Paddy's Run 12

Response to Question No. 156
Page 3 of 3
Bellar

was filed in the April 13, 2007 Supplemental Response Question No. 3 to the Kentucky Commission Staff's Interrogatories of Case No. 2006-00510. The evaluation indicated that it was cost effective to perform the necessary repairs to return the unit to service. The repairs were made and the unit was returned to service on November 21, 2007.

Following the 2008 Wind Storm and the 2009 Winter Storm, the Companies engaged Davies Consulting, Inc. to provide options for further improving the reliability of their electrical systems. A copy of the Davies Report is provided in the response to KPSC-2 Question No. 42.

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CASE NO. 2009-00549

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

Question No. 157

Responding Witness: Shannon L. Charnas

- Q-157. Please identify, describe fully, and provide full documentation of any changes in the definition of plant units subject to capitalization that the Company has adopted during the last 20 years.
- A-157. There have been no changes in the definition of plant units subject to capitalization.

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LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

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

Question No. 158

Responding Witness: Shannon L. Charnas

- Q-158. Please identify, describe fully, and provide full documentation of any changes in the definition or treatment of salvage or removal/dismantlement costs that the Company has adopted during the last 20 years.
- A-158. The adoption of SFAS No. 143¹ resulted in a change in accounting for removal costs. See the response to KPSC-1 Question No. 56 for full description and documentation of the related changes. There have been no other changes in the definition or treatment of salvage or removal/dismantlement costs.

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

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LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

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

Question No. 159

Responding Witness: Shannon L. Charnas

- Q-159. Please provide a copy of the Company's most recent depreciation study relating to electric and gas plant and the Order(s), Decision(s), Stipulation(s) and/or Settlement(s) establishing the current electric depreciation rates.
- A-159. See the information provided, as required by Commission regulation 807 KAR 5:001, Section 10(6)(n), located at Tab 33 of the Filing Requirements. See attached Order establishing the depreciation rates. The full stipulation and settlement, and all related case documents, can be found at http://psc.ky.gov/pscscf/2008%20cases/2008-00252/.

COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF LOUISVILLE GAS AND ELECTRIC COMPANY TO FILE DEPRECIATION STUDY)	CASE NO. 2007-00564	
APPLICATION OF LOUISVILLE GAS AND ELECTRIC COMPANY FOR AND ADJUSTMENT OF ITS ELECTRIC AND GAS BASE RATES)	CASE NO. 2008-00252	

ORDER

Louisville Gas and Electric Company ("LG&E"), a wholly-owned subsidiary of E.ON U.S. LLC, is an electric and gas utility that generates, transmits, distributes and sells electricity to approximately 401,000 customers in Jefferson County, Kentucky and portions of 8 other Kentucky counties. LG&E also purchases, stores, transports, distributes and sells natural gas to approximately 326,000 customers in Jefferson County and in portions of 15 other Kentucky counties.

BACKGROUND

On July 1, 2008, LG&E filed a notice of its intent to file an application for approval of increases in its electric and gas rates, based on a historic test period ending April 30, 2008. On July 29, 2008, LG&E submitted its application seeking an increase in electric revenues of \$15.1 million, or 1.9 percent, and an increase in gas revenues of \$29.8

Charnas

million, or 4.5 percent. LG&E's application included new rates and revisions, deletions,

and additions to its electric and gas tariffs, all to be effective on September 1, 2008.

A review of the application revealed that it did not meet the minimum filing requirements set forth in 807 KAR 5:001, Section 10, and a notice of filing deficiencies was issued. In response to that notice, LG&E filed additional information on August 7, 2008. The Commission then found, by Order dated August 15, 2008, that the additional information satisfied the minimum filing requirements as of August 7, 2008 and that the earliest possible date that LG&E's proposed rates could become effective was September 6, 2008. That Order also found that an investigation would be necessary to determine the reasonableness of LG&E's proposed rates and suspended the proposed rates for 5 months, pursuant to KRS 278.190(2), from September 6, 2008, up to and including February 5, 2009.

The following parties requested and were granted full intervention: the Attorney General of the Commonwealth of Kentucky, by and through his Office of Rate Intervention ("AG"); Kentucky Industrial Utility Customers ("KIUC"); Community Action Kentucky, Inc. ("CAK"); Association of Community Ministries ("ACM") and People Organized and Working for Energy Reform ("POWER"); and the Kroger Company.

The Commission's August 15, 2008 Order included a procedural schedule for processing this case. The schedule provided for discovery on LG&E's application, intervenor testimony, discovery on intervenor testimony, rebuttal testimony by LG&E, a public hearing, and an opportunity for the parties to file post-hearing briefs. The

¹ LG&E's sister company, Kentucky Utilities Company ("KU"), filed an application for a rate increase concurrent with LG&E's application, which the Commission docketed as Case No. 2008-00251.

Commission also incorporated into this case LG&E's report on the results of a 3-year pilot program implementing a Small-Time-of-Day Service tariff and subsequently

consolidated into this case LG&E's application for approval of new depreciation rates.

On December 10, 2008, LG&E filed a motion requesting that an informal

conference be scheduled on January 6, 2009 for the purposes of discussing procedural

and substantive issues in these cases and to discuss settlement. The motion was

granted and an informal conference was held at the Commission's offices on January 6,

7 and 9, 2009.

On January 13, 2009, LG&E filed on behalf of itself and the intervenors a

unanimous Settlement Agreement, Stipulation and Recommendation ("Agreement").

The Agreement consists of a 19-page document with 8 consecutively numbered

exhibits. The exhibits are as follows: Exhibit 1, KU Rate Allocation; Exhibit 2, LG&E

Electric Rate Allocation: Exhibit 3, LG&E Gas Rate Allocation: Exhibit 4, KU Tariffs:

Exhibit 5, LG&E Electric Tariffs; Exhibit 6, LG&E Gas Tariffs; Exhibit 7, KU Depreciation

Rates; and Exhibit 8, LG&E Depreciation Rates. The Agreement is attached to this

Order as an Appendix. The exhibits are not attached due to their voluminous nature but

can be found on the Commission's website at http://psc.ky.gov/pscscf/2008%20cases

/2008-00252/20090113 LGE Motion and Testimony.PDF.

At the public hearing held at the Commission's offices on January 13 and 15,

2009, the parties presented testimony in support of the Agreement. LG&E

subsequently filed responses to data requests made at the hearing and the case now

stands submitted for a decision.

Case No. 2007-00564 Case No. 2008-00252

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The Commission notes at the outset that, over the last six months, a substantial number of customers wrote, called or e-mailed our offices to express opposition to any increase in electric or gas rates. The Commission held a public meeting in Louisville,

Kentucky on January 5, 2009 to provide a further opportunity for LG&E's customers to

state their opinions on the proposed rate increases.

AGREEMENT

The Agreement, attached as an Appendix to this Order, reflects a unanimous resolution of all issues raised in this case.² The major provisions of the Agreement

pertaining to LG&E include the following:

LG&E's rates for electric service will be reduced to recover \$13.157 million

less in annual revenues, with the revised rates to be effective for service

rendered on and after February 6, 2009.

LG&E's rates for gas service will be increased to recover \$22.0 million more

in annual revenues, with the revised rates to be effective for service

rendered on and after February 6, 2009.

The decrease in LG&E's electric rates will be accomplished through

reductions to the energy charges in all rate schedules except those with no

energy charges, such as street lighting and outdoor lighting, where the

reductions will be to the monthly charges per light, fixture, pole, etc.

The increase in LG&E's gas rates will be accomplished via an allocation and

rate design consistent with that proposed by LG&E in its application, except

² The Agreement is a comprehensive document which resolves all issues in LG&E's consolidated depreciation and rate cases, as well as KU's consolidated depreciation and rate cases, Case Nos. 2007-00565 and 2008-00251.

Case No. 2007-00564 Case No. 2008-00252

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Charnas

that the monthly customer charge for the residential class will be increased

by only \$1.00, from \$8.50 to \$9.50, with the remainder of the residential

increase being produced by an increase in the volumetric base rate from

\$1.547 to \$2.1349 per Mcf.

LG&E's depreciation expense will continue to be based on the Average

Service Life ("ASL") methodology. The depreciation rates to be used are set

forth in Exhibit 8 to the Agreement, with the cost of LG&E's new Customer

Care System software to be depreclated over 10 years for accounting and

ratemaking purposes.

The return on equity ("ROE") included in LG&E's environmental cost

recovery ("ECR") filings will be increased from 10.50 to 10.63 percent

effective with the first expense month subsequent to approval of the

Agreement.

LG&E's costs associated with the Federal Energy Regulatory Commission

("FERC") approved settlement of a transmission rate dispute between

LG&E, KU and East Kentucky Power Cooperative, Inc. ("East Kentucky") will

be recorded as a regulatory asset and amortized over five years beginning in

the month after approval of the Agreement.

LG&E will be permitted to defer revenues related to the Midwest

Independent System Operator's ("MISO") Schedule 10 expenses recorded

between the end of the test year and February 6, 2009, as well as future

adjustments to the MISO exit fee, as regulatory liabilities until the amounts

can be amortized in future rate cases. The amortization of amounts related

Case No. 2007-00564 Case No. 2008-00252

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Attachment to Response to LGE AG-1 Question No. 159

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Charnas

to the MISO Schedule 10 expenses and the MISO exit fee deferred as of the

end of the test year will begin in the month after approval of the Agreement.

Residential customer deposits will be \$135 for LG&E electric, \$160 for LG&E

gas, and \$295 for an LG&E combined gas and electric customer. All other

customer deposits will be as proposed in LG&E's application.

Residential customers indicating an inability to pay or difficulty in paying the

full amount of the required deposit will be offered the option to pay all or a

portion of the required deposit in installments over a period not to exceed the

first four normal billing periods.

• LG&E's curtailable electric service riders will be modified, including

increases in the monthly credit to participating customers and reductions in

the annual and daily interruptions.

• Payment of a customer's bill will be due 12 days after the date of the bill;

however, there will be no adverse credit impact, internally or externally,

including credit scoring, nor will the account be considered delinquent, if the

payment is received within 15 days from the date of the bill.

LG&E, CAK and ACM/POWER will consult on a plan for utility-approved

emergency energy assistance agencies to annually pre-certify recipients of

utility payment assistance so that any late payment charges for such pre-

certified customers can be waived from December through March.

Participation in such a program will be optional for any of the energy

assistance agencies.

Case No. 2007-00564 Case No. 2008-00252

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LG&E will increase the monthly residential meter charge for the Home

Energy Assistance ("HEA") program from \$0.10 to \$0.15 per meter. For two

years following implementation of the rates included in the Agreement, or

until rates take effect in LG&E's next base rate case, whichever is longer,

LG&E and KU will contribute shareholder funds to the program to match

HEA funds collected from customers, up to \$300,000 annually on a

combined utilities basis.

LG&E will amortize its actual rate case expenses associated with this case

over three years beginning in the month after the Agreement is approved.

ANALYSIS OF THE AGREEMENT

LG&E proposed an annual electric rate increase of \$15.1 million, while it

proposed an annual gas rate increase of \$29.8 million. The AG proposed an annual

electric decrease of \$52.4 million and an annual gas increase of \$12.8 million. KIUC

proposed an annual electric decrease of \$50.9 million, but did not address LG&E's gas

rate increase. No other intervenor addressed LG&E's proposed gas or electric

increases. The Agreement contains the parties' unanimous recommendation that

LG&E's existing electric rates should be decreased by \$13.157 million and that its

existing gas rates should be increased by \$22.0 million.

In considering the parties' recommended \$13.157 million decrease in electric

rates, the Commission recognizes that LG&E's existing merger surcredit will terminate

on the effective date of the new rates in this case. The merger surcredit, which has

recently offset electric rates by \$10.8 million annually, was implemented in 1998 to flow

back to ratepayers one-half of the estimated savings in expenses resulting from LG&E's

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Case No. 2007-00564

merger with KU. In accordance with last year's agreement among the parties in Case No. 2007-00562.3 100 percent of LG&E's merger savings will be reflected in the test year used in this rate case, and that obviates the need to continue the merger surcredit once new rates become effective. Other significant provisions of the Agreement are discussed in the following paragraphs.

Depreciation

LG&E sought approval of new depreciation rates it had originally proposed in Case No. 2007-00564 based on a depreciation study performed by Gannett Fleming, Inc. ("Gannett Fleming"). LG&E's new depreciation rates reflected Gannett Fleming's recommendation that it implement the Equal Life Group methodology, rather than continue to use the ASL methodology. The Agreement calls for LG&E to continue to use the ASL methodology, although it will use new ASL rates that are based on the results of the Gannet Fleming depreciation study.

ROE - Environmental Cost Recovery

Typically, an electric utility with an environmental surcharge approved pursuant to KRS 278.183 uses the ROE from its most recent rate case in the return component of the environmental costs included in its surcharge. Since the Agreement in this proceeding does not include a specific ROE in support of the agreed-upon revenue decrease, the parties agreed that a 10.63 percent ROE be used in LG&E's monthly ECR filings. This represents an increase from the 10.5 percent ROE that has been included in its ECR filings for a number of years.

³ The Plan of Louisville Gas and Electric Company for the Future Disposition of the Merger Surcredit Mechanism, Order dated June 26, 2008.

MISO Deferral / Regulatory Treatment

The Agreement authorizes LG&E to amortize over five years the \$6.8 million regulatory asset resulting from the Commission's approval of LG&E's exit from MISO in Case No. 2003-00268.⁴ It also provides for LG&E to defer any post-test year revenues related to MISO Schedule 10 expenses, as well as future adjustments to the MISO exit fee, as regulatory liabilities to be amortized in a future rate case. This treatment is consistent with Commission's decision in Case No. 2003-00266.

FERC Transmission Rate Settlement Costs

The dispute that led to the settlement of this issue related to East Kentucky's purchase of transmission capacity from MISO when LG&E and KU were members of MISO and when East Kentucky's load was, to some degree, on one, or both, of LG&E's and KU's transmission systems. These are costs which are also related to LG&E exiting MISO, which the Commission previously approved. The Agreement recommends a five-year amortization for these FERC settlement costs. Given the nature of the costs, plus their connection to LG&E's exit from MISO, a five-year amortization period is appropriate.

HEA Increase - Shareholder Contribution

LG&E has operated its HEA program for several years and for virtually that entire time the Commission has encouraged LG&E to make some contribution of shareholder funds to the program. In the Agreement, on a combined basis with KU, LG&E has

Case No. 2007-00564 Case No. 2008-00252

⁴ Case No. 2003-00266, Investigation into the Membership of Louisville Gas and Electric Company and Kentucky Utilities Company in the Midwest Independent System Operator, Inc., Order dated May 31, 2006.

agreed to match the funds generated via the increased per meter charge of \$0.15, up

to \$300,000 annually for the first two years following approval of the Agreement.

Especially in today's economic conditions, the Commission compliments LG&E for

making this commitment of shareholder dollars to assist its low-income customers in

making payment on, and maintaining, their utility service.

<u>SUMMARY</u>

The Agreement provides that the rates, terms and conditions proposed in

LG&E's application, except as modified by the Agreement, will become effective upon

Commission approval of the Agreement. The parties recommend that the new rates

become effective on February 6, 2009, and agree that if the Agreement is approved, no

requests for rehearing or appeals will be filed.

Based on a review of the provisions in the Agreement and the exhibits attached

thereto; the voluminous record, including intervenor testimony and data responses; and

the public comments; the Commission finds that the provisions of the Agreement are

reasonable and in the public Interest. The Agreement was the product of arms-length

negotiations among knowledgeable, capable parties and should be approved. Such

approval is based solely on the reasonableness of the Agreement in total and does not

constitute a precedent on any individual issue.

The Commission further finds that LG&E should revise its electric and gas tariffs

to reflect the provision of the Agreement specifying no adverse credit impact for

customers paying within 15 days of the date of the bill. In addition, since LG&E will be

unable to implement the 12-day bill due date for another few months, a copy of its

existing bill format should be included in its tariffs along with a copy of its new bill

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Case No. 2007-00564

Charnas

format. Prior to implementing the new bill format and the payment due date of 12 days,

LG&E should notify its customers of the changes through its monthly billings.

Residential Bill Comparisons

As a result of the Agreement, the base rate component of the bill of a typical

LG&E electric residential customer using 1,000 kWh per month will decline from \$69.04

to \$68.03. However, as a result of the termination of the merger surcredit and the \$0.05

increase in the monthly HEA meter charge, the overall net impact on the typical

customer's monthly bill will be an increase of \$0.21. The base rate component of the

bill of a typical gas residential customer using 10 Mcf monthly will increase from \$23.97

to \$30.85.

IT IS THEREFORE ORDERED that:

1. The rates and charges proposed by LG&E are denied.

2. The Agreement, attached hereto as an Appendix, is approved in its

entirety.

3. LG&E shall continue to record depreciation on its utility plant for book and

ratemaking purposes using the ASL methodology and the rates set forth in Exhibit 8 to

the Agreement.

4. The rates, charges, terms, and conditions for electric service set forth in

Exhibit 5 to the Agreement, with the modifications discussed above to the tariffs, are

fair, just and reasonable, for LG&E to charge for electric service rendered on and after

February 6, 2009.

5. The rates, charges terms, and conditions for gas service set forth in

Exhibit 6 to the Agreement, with the modifications to the tariffs discussed above, are

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Case No. 2007-00564

fair, just and reasonable for LG&E to charge for gas service rendered on and after

February 6, 2009.

6. LG&E shall file within 20 days of the date of this Order its revised tariffs as

set forth in Exhibit Nos. 5 and 6 to the Agreement and as modified by the findings herein

reflecting that they were approved pursuant to this Order.

7. LG&E shall establish as regulatory liabilities all post-test year revenues

related to MISO Schedule 10 expenses and future adjustments to its MISO exit fee until

such time as they can be amortized in a future rate case.

8. LG&E shall establish a regulatory asset and begin a five-year amortization

thereof for the FERC settlement costs incurred in connection with the wholesale

transmission rate dispute with East Kentucky relating to LG&E's exit from MISO.

9. LG&E shall defer and amortize over three years its actual rate case

expenses incurred in conjunction with this proceeding.

Done at Frankfort, Kentucky, this 5th day of February, 2009.

By the Commission

ATTEST:

Case No. 2007-00564

APPENDIX

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE COMMISSION IN CASE NOS. 2007-00564 and 2008-00252 DATED FEBRUARY 5, 2009

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RECEIVER

JAN 13 2009

PUBLIC SERVICE COMMISSION

SETTLEMENT AGREEMENT, STIPULATION, AND RECOMMENDATION

This Settlement Agreement, Stipulation, and Recommendation ("Settlement Agreement") is entered into this 12th day of January 2009, by and between Louisville Gas and Electric Company ("LG&E"); Kentucky Utilities Company ("KU") (LG&E and KU are hereafter collectively referenced as "the Utilities"); Commonwealth of Kentucky, ex. rel. Jack Conway, Attorney General, by and through the Office of Rate Intervention ("AG"); Kentucky Industrial Utility Customers, Inc. ("KIUC"); The Kroger Company ("Kroger"); Lexington-Fayette Urban County Government ("LFUCG"); Community Action Kentucky, Inc. ("CAK"); Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc. ("CAC"); Association of Community Ministries ("ACM"); and, People Organized and Working for Energy Reform ("POWER") in the proceedings involving LG&E and KU which are the subject of this Settlement Agreement, as set forth below.

WITNESSETH:

WHEREAS, KU filed on July 29, 2008 with the Kentucky Public Service Commission ("Commission")its Application for Authority to Adjust Rates, In the Matter of: An Application of Kentucky Utilities Company for an Adjustment of Base Rates, and the Commission has established Case No. 2008-00251 to review KU's base rate application;

WHEREAS, LG&E filed on July 29, 2008 with the Commission its Application for Authority to Adjust Rates, In the Matter of: An Application of Louisville Gas and Electric Company for an Adjustment of Its Electric and Gas Base Rates, and the Commission has established Case No. 2008-00252 to review LG&E's base rate application (Case Nos. 2008-00251 and 2008-00252 are hereafter collectively referenced as the "rate proceedings");

WHEREAS, the AG, KIUC, Kroger, and CAK have been granted intervention by the Commission in both of the rate proceedings; LFUCG and CAC have been granted intervention

by the Commission in Case No. 2008-00251 only; and ACM and POWER have been granted intervention by the Commission in Case No. 2008-00252 only;

WHEREAS, on August 22, 2008, the Commission granted consolidation of Case No. 2008-00251 with the case captioned <u>In the Matter of: Application of Kentucky Utilities Company to File Depreciation Study</u>, Case No. 2007-00565, and Case No. 2008-00252 with the case captioned <u>In the Matter of: Application of Louisville Gas and Electric Company to File Depreciation Study</u>, Case No. 2007-00564;

WHEREAS, pursuant to the terms of the Utilities' Small Time-of-Day ("STOD") pilot tariffs, the Utilities performed studies of their STOD rates after the three-year pilot period, which studies the Utilities filed in these proceedings pursuant to the Commission's August 15, 2008 Orders in these proceedings;

WHEREAS, a prehearing informal conference for the purpose of discussing settlement, attended in person by representatives of the AG, KIUC, Kroger, LFUCG, CAK, CAC, ACM and POWER, the Commission Staff and the Utilities, took place on January 6, 7, and 9, 2009 at the offices of the Commission during which a number of procedural and substantive issues were discussed, including potential settlement of all issues pending before the Commission in the above-referenced proceedings;

WHEREAS, all of the Parties hereto unanimously desire to settle all the issues pending before the Commission in the above-referenced proceedings;

WHEREAS, the adoption of this Agreement will eliminate the need for the Commission and the parties to expend significant resources litigating these proceedings, and eliminate the possibility of, and any need for, rehearing or appeals of the Commission's final order herein;

Charnas

WHEREAS, it is understood by all Parties hereto that this Settlement Agreement is

subject to the approval of the Commission, insofar as it constitutes an agreement by all parties to

the rate proceedings for settlement, and, absent express agreement stated herein, does not

represent agreement on any specific claim, methodology or theory supporting the

appropriateness of any proposed or recommended adjustments to the Utilities' rates, terms, and

conditions;

WHEREAS, the Parties have spent many hours, over several days, in order to reach the

stipulations and agreements which form the basis of this Settlement Agreement;

WHEREAS, all of the Parties, who represent diverse interests and divergent viewpoints,

agree that this Settlement Agreement, viewed in its entirety, is a fair, just, and reasonable

resolution of all the issues in the above-referenced proceedings; and

WHEREAS, it is the position of the Parties hereto that this Settlement Agreement is

supported by sufficient and adequate data and information, and should be approved by the

Commission.

NOW, THEREFORE, for and in consideration of the premises and conditions set forth

herein, the Parties hereby stipulate and agree as follows:

ARTICLE I. Revenue Requirement.

Section 1.1. The Parties hereto stipulate that the following decreases in annual revenues

for LG&E electric and KU operations, for purposes of determining the base electric rates of

LG&E and KU in the rate proceedings, are fair, just, and reasonable for the Parties and for all

customers of LG&E and KU:

Section 1.1.1. LG&E Electric Operations: \$13,157,000;

Section 1.1.2. KU Operations: \$8,851,000.

The Parties hereto agree that these decreases in annual revenues for LG&E electric operations and for KU operations will be effective for service

rendered on and after February 6, 2009.

Section 1.2. The Parties hereto agree that, effective for service rendered on and after February 6, 2009, an increase in annual revenues for LG&E gas operations of \$22,000,000, for purposes of determining the base rates of LG&E gas operations in the rate proceedings, is fair,

•

ARTICLE II. Allocation of Revenue.

just, and reasonable for the Parties and for all gas customers of LG&E.

Section 2.1. The Parties hereto agree that the allocations of the decreases in annual

revenues for KU and LG&E electric operations, and that the allocation of the increase in annual

revenue for LG&E gas operations, as set forth on the allocation schedules designated Exhibit 1

(KU), Exhibit 2 (LG&E electric), and Exhibit 3 (LG&E gas) hereto, are fair, just, and reasonable

for the Parties and for all customers of LG&E and KU.

Section 2.2. The Parties hereto agree that, effective February 6, 2009, the Utilities shall

implement the electric and gas rates set forth on the tariff sheets in Exhibit 4 (KU), Exhibit 5

(LG&E electric), and Exhibit 6 (LG&E gas), attached hereto, which rates the Parties

unanimously stipulate are fair, just, and reasonable and should be approved by the Commission.

ARTICLE III. Treatment of Certain Specific Issues.

Section 3.1. The Parties agree that LG&E and KU may amortize their actual rate case

expenses in these proceedings over a three year period. The amortization shall begin in the

month after which the Commission approves this Settlement Agreement.

Section 3.2. The Parties agree that the depreciation rates attached hereto as Exhibit 7

(KU) and Exhibit 8 (LG&E electric and gas), which include the depreciation of the cost of the

Charnas

Utilities' new Customer Care System software over ten years, are based on the Average Service

Life methodology and the service lives as filed in the respective applications, and shall be

effective for the Utilities' accounting and ratemaking purposes upon the approval of this

Settlement Agreement.

Section 3.3. The Parties hereto agree that, effective as of the first expense month after

which the Commission approves this Settlement Agreement, the return on equity that shall apply

to the Utilities' recovery under their environmental cost recovery ("ECR") mechanism is

10.63%.

Section 3.4. The Parties hereto agree that the Commission should grant the Utilities'

requests, as stated in their Applications, to establish and amortize over five years a regulatory

asset for each of the Utilities for the costs associated with the transmission depandaking

settlement agreement in Federal Energy Regulatory Commission Docket No. ER06-1458-000

between the Utilities and East Kentucky Power Cooperative, Inc. The amortization shall begin

in the month after which the Commission approves this Settlement Agreement.

Section 3.5. The Parties hereto agree that the Commission should grant the Utilities'

requests that revenues related to MISO Schedule 10 expenses deferred between the end of the

test year and February 6, 2009, as well as any future adjustments to the MISO exit fee, be

deferred as regulatory liabilities until the amounts can be amortized in future base rate cases.

The amortization of the amounts related to MISO Schedule 10 expenses and the MISO exit fee

already deferred as of the end of the test year shall begin in the month after which the

Commission approves this Settlement Agreement.

Section 3.6. The Parties hereto agree that the Utilities' currently approved customer

charges shall remain unchanged in the new rates, terms, and conditions proposed by this

Settlement Agreement, with the exception of LG&E's gas residential customer charge, which shall increase by \$1.00 per month to \$9.50 per month.

Section 3.7. The Parties hereto agree that the Utilities' merger surcredits will terminate February 6, 2009, and the total distribution of the merger surcredits will be prorated to that date.

Section 3.8. The Parties hereto agree that the following residential customer deposit amounts shall be implemented: \$135 for LG&E electric; \$160 for LG&E gas; \$295 for LG&E electric and gas combined; and \$135 for KU. All other customer deposit amounts will be as filed by the Utilities in these proceedings.

Section 3.9. The Parties hereto agree that, if a residential customer indicates an inability to pay or difficulty in paying a required customer deposit, the appropriate Utility shall offer the customer the option to pay all or a portion of the required deposit in installments over a period not to exceed the first four normal billing periods.

Section 3.10. The Parties hereto agree to the following changes to the following Curtailable Service Riders for LG&E electric and KU: the CSR1 credit will increase from the currently approved level by \$2.00 per kW; CSR1 customers will be interruptible for no more than 200 hours annually, and no more than two interruptions per day; the CSR2 credit will increase from the currently approved level by \$1.50 per kW; CSR2 customers will be interruptible for no more than 425 hours annually, and no more than two interruptions per day. The amount of load that can be eligible for the CSR2 rider shall be limited to an aggregate of 100 MW per Utility.

Section 3.11. The Utilities agree to work with interested parties to study the feasibility of measuring demand for generation service to multi-site customers based on conjunctive demand, where "conjunctive demand" herein refers to the measured demand at a meter at the time that the

total demand of a multi-site customer's loads, measured over a coinciding time period, has reached its peak during the billing period.

Section 3.12. The Parties hereto agree that payment for a customer's bill shall be due to the appropriate Utility twelve days after the date on which the Utility issues the bill, though there will be no adverse credit impact on the customer's payment and credit record, including credit scoring, both internally and externally, and the account will not be considered delinquent for any purpose if the Utility receives the customer's payment within fifteen days after the date on which the Utility issues the customer's bill. If the appropriate Utility does not receive the customer's payment within fifteen days after the date on which the Utility issues the customer's bill, the Utility may assess a late payment charge as set out in the Utility's proposed tariffs in these proceedings. The Parties acknowledge and agree that LG&E and KU will not be able to implement the change in the due date of customers' bills and that KU will not be able to implement its late payment charge until the first billing cycle following the full operation of its new Customer Care System.

Section 3.13. The Parties hereto agree that the Utilities, CAK, and ACM/POWER will consult with each other concerning the design of a plan regarding the identification of late payment charges for low income customers associated with utility assistance payments. Specifically, they shall discuss the implementation of a plan by which CAK, ACM/POWER, their member agencies, and other Utility-approved emergency energy assistance agencies ("Assistance Agencies") would annually pre-certify recipients of certain utility payment assistance, conceptually similar to the pre-certification program currently in place in the Commonwealth of Virginia, which would allow the Utilities' Kentucky operations to waive the late payment charges for such pre-certified customers during the months of December through

March each year Participation in such a pre-certification program would be optional to any or all of the Assistance Agencies.

Section 3.14. The Parties hereto agree that the Utilities shall increase the currently approved monthly residential meter charge (for gas and electric meters) for the Home Energy Assistance ("HEA") program from \$0.10 to \$0.15 per meter. For a period of two years following the implementation of the rates proposed in this Settlement Agreement or until rates take effect in the Utilities' next base rate proceedings, whichever is longer, the Utilities shall make a dollar-for-dollar contribution from shareholder funds to the HEA program to match HEA funds collected from customers (up to \$300,000 per year on a combined-Utilities basis).

Section 3.15. The Parties hereto agree that, except as modified in this Settlement Agreement and the exhibits attached hereto, the rates, terms, and conditions proposed by the Utilities in the rate proceedings shall be approved as filed. Approval of this Settlement Agreement shall not be construed to approve or deny the adjustments to LG&E's and KU's electric revenues and expenses associated with the normalization of weather.

ARTICLE IV. Miscellaneous Provisions.

Section 4.1. Except as specifically stated otherwise in this Settlement Agreement, the Parties agree that making this Settlement Agreement shall not be deemed in any respect to constitute an admission by any party hereto that any computation, formula, allegation, assertion or contention made by any other party in these proceedings is true or valid.

Section 4.2. The Parties hereto agree that the foregoing stipulations and agreements represent a fair, just, and reasonable resolution of the issues addressed herein and request the Commission to approve the Settlement Agreement.

Section 4.3. The Parties hereto agree that, following the execution of this Settlement

Agreement, the Parties shall cause the Settlement Agreement to be filed with the Commission by

January 12, 2009 together with a request to the Commission for consideration and approval of

this Settlement Agreement for rates to become effective on February 6, 2009.

Section 4.4. Each party waives all cross-examination of the other parties' witnesses

unless the Commission disapproves this Agreement, and each party further stipulates and

recommends that the Notice of Intent, Notice, Application, testimony, pleadings, and responses

to data requests filed in this proceeding be admitted into the record. The Parties stipulate that

after the date of this Settlement Agreement they will not otherwise contest the Utilities'

proposals, as modified by this Settlement Agreement, in the hearing of the above-referenced

proceedings regarding the subject matter of the Settlement Agreement, and that they will refrain

from cross-examination of the Utilities' witnesses during the hearing, except insofar as such

cross-examination is in support of the Settlement Agreement.

Section 4.5. The Parties hereto agree that this Settlement Agreement is subject to the

acceptance of and approval by the Commission. The Parties hereto further agree to act in good

faith and to use their best efforts to recommend to the Commission that this Settlement

Agreement be accepted and approved.

Section 4.6. If the Commission issues an order adopting this Settlement Agreement in its

entirety, each of the parties agrees that it shall file neither an application for rehearing with the

Commission, nor an appeal to the Franklin Circuit Court with respect to such order.

Section 4.7. The Parties hereto agree that, if the Commission does not accept and

approve this Settlement Agreement in its entirety, then: (a) this Settlement Agreement shall be

void and withdrawn by the parties hereto from further consideration by the Commission and

none of the parties shall be bound by any of the provisions herein, provided that no party is precluded from advocating any position contained in this Settlement Agreement; and (b) neither the terms of this Settlement Agreement nor any matters raised during the settlement negotiations shall be binding on any of the Parties to this Settlement Agreement or be construed against any

of the Parties.

Section 4.8. The Parties hereto agree that, should the Settlement Agreement be voided or vacated for any reason after the Commission has approved the Settlement Agreement, then the parties shall be returned to the status quo existing at the time immediately prior to the execution of this agreement.

Section 4.9. The Parties hereto agree that this Settlement Agreement shall in no way be deemed to divest the Commission of jurisdiction under Chapter 278 of the Kentucky Revised Statutes.

Section 4.10. The Parties hereto agree that this Settlement Agreement shall inure to the benefit of and be binding upon the parties hereto, their successors and assigns.

Section 4.11. The Parties hereto agree that this Settlement Agreement constitutes the complete agreement and understanding among the parties hereto, and any and all oral statements, representations or agreements made prior hereto or contained contemporaneously herewith shall be null and void and shall be deemed to have been merged into this Settlement Agreement.

Section 4.12. The Parties hereto agree that, for the purpose of this Settlement Agreement only, the terms are based upon the independent analysis of the parties to reflect a fair, just, and reasonable resolution of the issues herein and are the product of compromise and negotiation

Section 4.13. The Parties hereto agree that neither the Settlement Agreement nor any of the terms shall be admissible in any court or commission except insofar as such court or Attachment to Response to LGE AG-1 Question No. 159

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commission is addressing litigation arising out of the implementation of the terms herein or the

approval of this Settlement Agreement. This Settlement Agreement shall not have any

precedential value in this or any other jurisdiction.

Section 4.14. The signatories hereto warrant that they have appropriately informed,

advised, and consulted their respective Parties in regard to the contents and significance of this

Settlement Agreement and based upon the foregoing are authorized to execute this Settlement

Agreement on behalf of their respective Parties.

Section 4.15. The Parties hereto agree that this Settlement Agreement is a product of

negotiation among all parties hereto, and no provision of this Settlement Agreement shall be

strictly construed in favor of or against any party. Notwithstanding anything contained in the

Settlement Agreement, the parties recognize and agree that the effects, if any, of any future

events upon the operating income of the Utilities are unknown and this Settlement Agreement

shall be implemented as written.

Section 4.16. The Parties hereto agree that this Settlement Agreement may be executed

in multiple counterparts

IN WITNESS WHEREOF, the parties have hereunto affixed their signatures:

Louisville Gas and Electric Company and Kentucky Utilities Company

HAVE SEEN AND AGREED:

400001 129265/557255 1

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Commonwealth of Kentucky, ex. rel. Jack Conway, Attorney General, by and through the Office of Rate Intervention

HAVE SEEN AND AGREED:

Dennis G. Howard II, Counsel

Kentucky Industrial Utility Customers, Inc.

HAVE SEEN AND AGREED:

By: Michael L. Kurtz, Counsel

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The Kroger Company

HAVE SEEN AND AGREED:

David C. Brown, Counsel

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Lexington-Payette Urban County Government HAVE SEEN AND AGREED:

By Willis L. Wilson, Counsel

Renders appeared of the Loyeth

Unbon Count Council

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Community Action Kentucky, Inc.

HAVE SEEN AND AGREED:

Note Children Counce

Community Action Counsel for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc.

HAVE SEEN AND AGREED:

Mrs. 1. Mar

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Charnas

01/12/2009 11:40 FAX 5025848014

Association of Community Ministries

HAVE SEEN AND AGREED:

By: Ani Kully
Lisa Kilkelly, Counsel

01/12/2009 11:41 FAX 5025848014

People Organized and Working for Energy Reform

HAVE SEEN AND AGREED:

By: Lisa Kilkelly, Counsel

CASE NO. 2009-00549

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

Question No. 160

Responding Witness: John J. Spanos

- Q-160. Please provide the calculation of the current depreciation rates (or those used to calculate the test period depreciation expense, if different) in electronic format (Excel) with all formulae intact. Show all parameters used (i.e., ASL, curve, remaining life, net salvage ratio), and provide a source for those parameters. Please explain any differences in the parameters or rates from those that were ordered when the rates were adopted.
- A-160. See attached CD in folder titled Question No. 160 for the current depreciation rates with survivor curve, net salvage percent, and remaining life parameters. These parameters were determined in Mr. Spanos' depreciation study and settlement of the proceeding in 2009. This spreadsheet was also attached to Attorney General Data Request No. 1-27 in Case No. 2007-00564.

LOUISVILLE GAS AND ELECTRIC - ELECTRIC SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

COMPOSITE REMAINING LIFE	(6)=(6)/(7)							11.5	CTI :	15.5	C,C1	16.5	5 01	5 01	5 01	2.61	5.00	29.5	3.00	5.67	C.62	5.67	29.5	27.2	1	3.4	14.6	•	•		10.8							5.6		
ACCRUAL RATE	(8)=(7)/(4)							1.14	0.95	1.92	1.56	2.13	2.04	1.64	1.03	74.1	1.0.1	1.51	1.47	1.85	1.76	2.08	2.28	78 1	0.00	2.67	3.14	•	,	٠	88	4 03	6 11	4 0 7	5.19	4 46	2.88	2.90		
CALCULATED ANNUAL ACCRUAL AMOUNT RATE	(2)				0	0	0	43,483	7,216	118,575	26,385	412,998	38,589	314,104	28,413	154,053	25,166	377,906	5,321	1,116,682	93,241	3,343,629	11,675)	6,117,436	1 376	47 179		•		0 027	011 640	842,118	2,123,032	1,144,555	1 422 073	1,455,55	927.71	601.11	
FUTURE	(9)				0	0	0	500,017	82,979	1,837,311	408,962	6,813,872	902'989	6,123,058	554,053	3,002,752	490,742	11,138,313	156,834	32,934,172	2,749,854	98,637,049	344,415		166,411,089	4.610	010,4	007,000	> 0	0 0	0	19,293,415	9,119,694	30,844,330	16,013,915	007,160,75	21,512,505	50,00	100,326	
BOOK DEPRECIATION PESERVE	(5)				4.657.380	2.313,236	3 885.354	3,700,903	753,417	4,945,198	1,457,117	14,467,279	1,447,631	14,961,980	1,334,642	8,891,316	1,042,003	16,321,633	242,320	33,408,461	3,088,191	77,910,799	218,024		195,046,884	000	050,05	517,179	1,369,865	172,688	924,929	20,066,982	13,099,553	14,352,753	20,525,754	24,185,127	20,326,901	5,749	390,413	
ORIGINAL D	(4)				4 723 081 48	00 640 601 6	2 522 140 00	3,552,140.00	760 360 00	6 165 918.13	1 696 435.00	19,346,501.56	1,894,852.32	19,168,217.08	1,716,995.50	10,812,787.99	1,393,404.00	24,963,587.02	362.867.00	60.311.484,02	5.307.313.20	160 498 043 70	511,308.94		328,598,157.30		51,549.42	1,501,772.81	1,053,742.00	132,837.00	711,484.00	30,277,226.79	17,091,727.81	34,767,159.48	28,107,437.90	47,135,674.34	32,184,156.61	43,503.00	613,424.43	
NET SALVAGE	PERCEN1	į			•	(10)	(01)	(10)	(10)	(61)	62.5	66		GE 6	(21)	(2)	(2)	(GE)	(GI)	(et) =	(GE)	(61)	(et)	(61)			20	20	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	50	
SURVIVOR	CURVE	3			;	100-54	100-54	100-54	100-24	4S-001	+ C-001	+C-001	100 54	100.54	100 64	100-54	13 001	100-54	100.	100-54	+c-001	45-00I	100-54	100-54			25-R2	25-R2	45-R1.5	45-R1.5	45-R1.5	45-R1.5	45-R1.5	45-R15	45-R1.5	45-R1.5	45-R1.5	45-R1.5	25-R2	
	ACCOUNT	(1)	DEPRECIABLE PLANT	STEAM PRODUCTION PLANT	00 STRUCTURES AND IMPROVEMENTS		CANE RUN UNIT 2	CANE RUN UNIT 3	CANE RUN UNIT 4	CANE RUN-SO2 UNIT 4	GANE RUN UNIT 5	CANE RUN-SO2 UNIT 5	CANE RUN UNIT 6	CANE RUN-SO2 UNIT 6	MILL CREEK UNIT I	MILL CREEK-SO2 UNIT 1	MILL CREEK UNIT 2	MILL CREEK-SO2 UNIT 2	MILL CREEK UNIT 3	MILL CREEK-SO2 UNIT 3	MILL CREEK UNIT 4	MILL CREEK-SO2 UNIT 4	TRIMBLE COUNTY - UNIT I	TRIMBLE COUNTY - SO2 UNIT 1	TOTAL ACCOUNT 311 - STRUCTURES AND IMPROVEMENTS		312.00 BOILER PLANT EQUITIVE	CANE RUN LOCOMOTIVE	CANE RUN LOCOMOTIVE - KAILCARS	CANE RUN UNIT 1	CANE RUN UNIT 2	CANE RUN UNIT 3	CANE RUN UNIT 4	CANE RUN-SO2 UNIT 4	CANE RUN UNIT 5	CANE RUN-SO2 UNIT 5	CANE RUN UNIT 6	CANE RUN-SO2 UNIT 6	MILL CREEK-LAND MILL CREEK-LOCOMOTIVE	
					311 00																						312													

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LOUISVILLE GAS AND ELECTRIC - ELECTRIC SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

	ACCOUNT	SURVIVOR	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE	CALCULATED ANNUAL ACCRUAL ACCRUAI AMOUNT RATE	ACCRUAL RATE	COMPOSITE REMAINING LIFE
•	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)=(7)/(4)	(2)/(9)=(6)
	MILL CREEK-LOCOMOTIVE RAILCARS	25-R2	20	3,593,111.63	1,297,004	1,577,485	112,593	3.13	14.0
	MILL CREEK UNIT 1	45-R1.5	(30)	47,559,197.98	27,486,678	34,340,281	2,017,034	4.24	17.0
	MILL CREEK-SO2 UNIT I	45-R1.5 *	(30)	42,349,730.64	21,544,768	33,509,882	1,906,048	4.50	17.6
	MILL CREEK UNIT 2	45-R1.5	(30)	47,357,145.83	22,652,893	38,911,399	2,224,652	4.70	17.5
	MILL CREEK-SO2 UNIT 2	45-R1.5	(30)	34,424,938.00	19,066,590	25,685,828	1,471,758	4.28	17.5
	MILL CREEK UNIT 3	45-R1.5	(30)	137,324,677.88	46,888,293	131,633,788	5,315,203	3.87	24.8
	MILL CREEK-SO2 UNIT 3	45-R1.5	(30)	63,097,998.79	20,709,267	61,318,130	2,430,640	3.85	25.2
	MILL CREEK UNIT 4	45-R1.5	(30)	237,560,968.44	79,931,180	228,898,079	9,149,899	3.85	25.0
	MILL CREEK-SO2 UNIT 4	45-R1.5	(30)	113,648,645.53	42,505,023	105,238,217	4,217,865	3.71	25.0
	TRIMBLE COUNTY - UNIT I	45-R1.5	(30)	246,928,938.61	99,220,519	221,787,100	8,936,912	3.62	24.8
	TRIMBLE COUNTY - SO2 UNIT 1	45-R1.5	(30)	63,159,341.63	25,547,919	56,559,226	2,283,712	3.62	24.8
¥**	TOTAL ACCOUNT 312 - BOILER PLANT EQUIPMENT			1,230,676,390.55	522,819,607	1,074,179,780	49,904,755	4.06	21.5
314.00	TURBOGENERATOR UNITS CANFRIN LINIT 1	\$0-81.5	(10)	106.008.99	116.610	0	0		•
	CANE RUN UNIT 2	50-S1.5	(10)	19,999.00	21,999	0	0	•	
	CANE RITH UNIT 3	50-S1.5	(01)	581,177.00	639,295	0	0	•	•
	CANE RUN UNIT 4	50-S1.5	(10)	9,122,982.05	6,940,308	3,094,973	281,454	3.09	11.0
	CANE RUN UNIT 5	50-51.5	(01)	7,375,364.74	5,866,535	2,246,368	163,870	2.22	13.7
	CANE RUN UNIT 6	50-S1.5	(10)	14,984,949.73	8,856,713	7,626,733	492,632	3.29	15.5
	MILL CREEK UNIT 1	\$0-S1.5	(10)	14,332,084.36	10,703,863	5,061,429	308,786	2.15	16.4
	MILL CREEK UNIT 2	50-S1.5	(10)	16,626,879.81	11,332,777	6,956,793	408,590	2.46	17.0
	MILL CREEK UNIT 3	\$0-S1.5	(10)	27,112,329.06	16,600,110	13,223,451	583,601	2.15	22.7
	MILL CREEK UNIT 4	50-S1.5	(10)	42,108,819.15	23,449,967	22,869,734	965,365	2.29	23.7
	TRIMBLE COUNTY - UNIT 1	50-S1.5	(10)	66,954,098.52	32,091,281	41,558,228	1,659,977	2.48	25.0
•	TOTAL ACCOUNT 314 - TURBOGENERATOR UNITS			199,324,692.41	116,619,458	102,637,709	4,864,275	2.44	21.1
315.00	ACCESSORY ELECTRIC EQUIPMENT								
	CANE RUN UNIT 1	\$0-S2	(5)	1,891,012.00	1,985,563	0	0	•	ı
	CANE RUN UNIT 2	\$0-S2	(5)	1,277,223.00	1,341,084	0	0		
	CANE RUN UNIT 3	\$0-S2	(5)	767,325.00	805,691	0	0	•	1
	CANE RUN UNIT 4	\$0-S2	(5)	5,474,319.06	3,765,370	1,982,665	173,811	3.18	11.4
	CANE RUN-SO2 UNIT 4	\$0-S2	(5)	987,949.00	954,150	83,196	8,070	0.82	10.3
	CANE RUN UNIT 5	\$0-S2	(5)	6,856,291.05	4,124,255	3,074,850	203,759	2.97	15.1
	CANE RUN-SO2 UNIT 5	\$0-S2	(5)	2,216,498.98	1,871,683	455,643	33,008	1.49	13.8
	CANE RUN UNIT 6	\$0-S2	(5)	8,571,566.71	5,190,930	3,809,214	239,602	2.80	15.9
	CANE RUN-SO2 UNIT 6	\$0-S2	(5)	2,124,667.00	1,791,940	438,961	30,600	1.44	14.3
	MILL CREEK UNIT 1	\$0-S2	(5)	14,425,285.62	7,799,790	7,346,761	396,691	2.75	18.5
	MILL CREEK-SO2 UNIT 1	\$0-S2	(5)	5,541,695.00	4,265,624	1,553,156	92,624	1.67	16.8

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LOUISVILLE GAS AND ELECTRIC - ELECTRIC
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL	BOOK DEPRECIATION RESERVE	FUTURE	CALCULATED ANNUAL ACCRUAL ACCRUAI AMOUNT RATE	ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(9)	<u>(c)</u>	(8)=(7)/(4)	(2)/(9)=(6)
	MILL CREEK UNIT 2	\$0-S2	(5)	6,428,715.51	4,451,613	2,298,539	130,483	2.03	17.6
	MILL CREEK-SO2 UNIT 2	50-S2	(5)	4,505,053.40	3,448,071	1,282,235	76,226	1.69	16.8
	MILL CREEK UNIT 3	50-S2	(5)	13,482,711.00	9,621,338	4,535,509	213,036	1.58	21.3
	MILL CREEK-SO2 UNIT 3	50-S2	(S)	2,531,773.00	1,823,126	835,236	39,555	1.56	21.1
	MILL CREEK UNIT 4	50-S2	(2)	20,755,277.95	13,563,740	8,229,301	362,741	1.75	22.7
	MILL CREEK-SO2 UNIT 4	50-S2	(5)	5,864,978.52	3,915,306	2,242,921	100,271	1.71	22.4
	TRIMBLE COUNTY - UNIT 1	50-S2	(5)	56,269,846.00	28,826,752	30,256,587	1,196,441	2.13	25.3
	TRIMBLE COUNTY - SO2 UNIT 1	50-S2	(5)	2,736,920.00	1,404,151	1,469,615	58,137	2.12	25.3
	TOTAL ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT			162,709,107.80	100,950,177	69,894,389	3,355,055	2.06	20.8
316.00	MISCELLANEOUS PLANT EQUIPMENT	60 04	Ş	00 345 00	40.682	c	c		•
	CANE KON UNIT 1	70-04	5 9	11,225.00	297.21	0 0			
	CANE KUN UNII 3	70-04	G 9	71 142 29	13.647	5 t 033	4 487	02.9	114
	CANE RUN UNIT 4	40-52	G 9	71,143.38	100,62	1,000	197	0.30	1.1.0
	CANE RUN-SOZ UNII 4	40-52	(c) (s	0,404.00	790,0	1,700	195	2.03	16.2
	CANE RUN UNIT S	40-52	<u>(</u>	80,865.51	18,034	90,00	4,369	04.0	5.51
	CANE RUN-SO2 UNIT 5	40-S2	(S)	47,299.00	33,092	16,571	055,1	58.7	6.71
	CANE RUN UNIT 6	40-S2	(S)	2,707,943.48	1,018,284	1,825,058	117,087	4.32	15.6
	CANE RUN-SO2 UNIT 6	40-S2	(2)	31,569.00	22,434	10,714	898	2.75	12.3
	MILL CREEK UNIT 1	40-S2	(5)	91'86'198'19	391,989	339,019	22,449	3.22	15.1
	MILL CREEK UNIT 2	40-S2	(2)	112,007.80	70,200	47,409	3,252	2.90	14.6
	MILL CREEK UNIT 3	40-S2	(5)	318,625.00	199,264	135,293	8,266	2.59	16.4
	MILL CREEK UNIT 4	40-S2	(5)	5,198,564.77	1,625,549	3,832,945	158,186	3.04	24.2
	MILL CREEK-SO2 UNIT 4	40-S2	(5)	53,006.66	25,728	29,929	1,500	2.83	20.0
	TRIMBLE COUNTY - UNIT 1	40-S2	(5)	2,574,446.81	993,873	1,709,297	74,392	2.89	23.0
	TOTAL ACCOUNT 316 - MISCELLANEOUS PLANT EQUIPMENT			11,948,544.57	4,480,132	8,065,842	396,384	3.32	20.3
	TOTAL STEAM PRODUCTION PLANT			1,933,256,892.63	939,916,258	1,421,188,809	64,637,905		
	HYDROEL ECTRIC PRODICTION PLANT								
331.00	STRUCTURES AND IMPROVEMENTS OHIO FALLS - NON-PROJECT OHIO FALLS - PROJECT 289	100-S2.5 100-S2.5	(5)	65,796.14 5,412,307.69	58,756 5,560,362	10,330	350	0.53	29.5 29.5
	TOTAL ACCOUNT 331 - STRUCTURES AND IMPROVEMENTS			5,478,103.83	5,619,118	132,893	4,509	0.08	29.5

332.00 RESERVOIRS, DAMS & WATERWAY

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	ACCOUNT	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL ACCRUAI AMOUNT RATE (7) (8)=(7)(4)	ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)(7)
	OHIO FALLS - PROJECT 289	100-82.5	(5)	4,949,177.35	398,171	4,798,465	163,112	3.30	29.4
	TOTAL ACCOUNT 332 - RESERVOIRS, DAMS & WATERWAY			4,949,177.35	398,171	4,798,465	163,112	3.30	29.4
333.00	WATER WHEELS, TURBINES & GENERATORS OHIO FALLS - PROJECT 289	100-S2.5	(10)	2,674,579.62	2,747,041	194,997	6,617	0.25	29.5
	TOTAL ACCOUNT 333 - WATER WHEELS, TURBINES & GENERATORS	TORS		2,674,579.62	2,747,041	194,997	6,617	0.25	29.5
334.00	ACCESSORY ELECTRIC EQUIPMENT OHIO FALLS - PROJECT 289	80-54	(5)	4,392,875.71	859,630	3,752,888	129,325	2.94	29.0
	TOTAL ACCOUNT 334 - ACCESSORY ELECTRIC EQUIPMENT			4,392,875.71	859,630	3,752,888	129,325	2.94	29.0
335.00	MISCELLANEOUS PLANT EQUIPMENT OHIO FALLS - NON-PROJECT OHIO FALLS - PROJECT 289	80-S3 80-S3	(10)	7,813.67 171,179.25	5,379	3,216	126 3,927	1.61	25.5 27.4
	TOTAL ACCOUNT 335 - MISCELLANEOUS PLANT EQUIPMENT			178,992.92	86,255	110,636	4,053	2.26	27.3
336.00	ROADS, RAILROADS & BRIDGES OHIO FALLS - NON-PROJECT OHIO FALLS - PROJECT 289	80-S4 80-S4	00	1,133.98	1,134	0 (41,027)	0		
	TOTAL ACCOUTN 336 - ROADS, RAILROADS & BRIDGES			179,980.97	221,007	(41,027)	0	•	•
	TOTAL HYDROELECTRIC PRODUCTION PLANT			17,853,710.40	9,931,222	8,948,852	307,616		
	OTHER PRODUCTION PLANT								
341.00	STRUCTURES AND IMPROVEMENTS CANE RUN GT 11	55-R3	(5)	68,931.71	69,172	3,206	926	1.34	3.5
	ZORN AND RIVER ROAD GAS TURBINE PADDVIS RI NIGENERATOR 12	55-K3 55-R3	ල වෙ	8,241.14 42,864.53	44,128	880	257	09'0	3.4
	PADDY'S RUN-GENERATOR 13	55-R3	(5)	2,158,698.12	390,060	1,876,573	65,798	3.05	28.5
	BROWN COMBUSTION TURBINE #5	55-R3	ତ •	858,538.64	155,147	746,319	26,168	3.05	28.5
	E W BROWN # 6 E W DECOUNT # 7	55-R3 55-R3	ତ ତ • •	105,977.86	12,100	128,621	4,502	3.12	28.6
	E W BROWN # 7 TRIMBLE COUNTY #5	55-R3	*	1,555,655.08	227,674	1,405,764	49,110	3.16	28.6

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	ACCOUNT	SURVIVOR	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE	CALCULATED ANNUAL ACCRUAL ACCRUAI AMOUNT RATE	D ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(2)	(9)	6	(8)=(7)/(4)	(b)=(6)(7)(7)
	TRIMBI E COUNTY #6	55-R3	(5)	1,467,923.89	222,716	1,318,604	46,087	3.14	28.6
	TENABLE COOKET #2	55-R3	(5)	2,083,698.13	186,315	2,001,568	69,571	3.34	28.8
	TRIMBLE COUNTY #8	55-R3	(9)	2,075,526.50	185,584	1,993,719	66,299	3.34	28.8
	TRIMBLE COOM I #8	55-R3	(5)	2,137,402,33	191,116	2,053,156	71,364	3.34	28.8
	TRIMBLE COUNTY #10	55-R3	(2)	2,132,789.69	190,704	2,048,725	71,210	3.34	28.8
	TOTAL ACCOUNT 341 - STRUCTURES AND IMPROVEMENTS			14,840,603.91	1,909,241	13,673,394	477,700	3.22	28.6
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES							,	ľ
	CANE RUN GT 11	50-R3	(5)	118,873.81	108,875	15,942	4,582	3,85	5.5
	ZORN AND RIVER ROAD GAS TURBINE	50-R3	(5)	12,801.77	13,189	253	75	0.59	4.6
	PADDY'S RIN-GENERATOR 11	50-R3	(5)	9,237.57	9,516	183	54	0.58	4.0
	PADDY'S RIM-GENERATOR 12	50-R3	(5)	12,197.11	12,450	357	104	0.85	3.4
	PADDY'S RIN-GENERATOR 13	50-R3	(5)	2,255,338.17	407,591	1,960,515	69,436	3.08	28.2
	BROWN COMPLISTION THRBINE #5	50-R3	(5)	822,580.92	149,681	714,029	25,293	3.07	28.2
	FW BROWN # 6	50-R3	(5)	363,762.04	76,291	305,659	10,878	2.99	28.1
	5	50-R3	(5)	102,065.03	21,406	85,762	3,052	2.99	28.1
	TEM BLOWING #5	50-R3	3	94,996.90	14,970	87,927	3,102	3.17	28.3
	THIND E COUNTY #6	50-R3	(2)	97,861.58	14,954	87,801	3,098	3.17	28.3
	TRINDE COUNTY OF BIBET NIF	50-R3	(2)	1,998,390.62	290,096	1,808,214	63,742	3.19	28.4
	The form of the contract of th	\$0-R3	(5)	338,423.07	30,605	324,739	11,374	3.36	28.6
	IKIMBLE COUNTY#/	50-R3	9	337 096 18	30.485	323,466	11,330	3.36	28.5
	IKIMBLE COUNTY #8	2100	S (247 146 53	11 101	111 211	11.668	3.36	28.5
	TRIMBLE COUNTY #9	50-R3	G 6	346.397.46	31.326	332,391	11,642	3.36	28.6
	TRIMBLE COUNTY #10	O-No	D)						
	TOTAL ACCOUNT 342 - FUEL HOLDERS, PRODUCERS AND ACCESSORIES	CESSORIES		7,260,168.76	1,242,828	6,380,349	229,430	3.16	27.8
343.00	PRIME MOVERS	30-R2	9	19,700,979,24	3,375,161	17,310,867	756,691	3.84	22.9
	FADDY'S KON-GENERALOR 13	20.02	€	14 310 573 52	2.421.790	12,604,312	550,181	3.84	22.9
	BROWN COMBUSTION TURBINE #3	20 02	9	15 937 077 55	2.736.602	13,997,330	613,865	3.85	22.8
	E W BKCWN # 0	30-102	6 6	22 587 247 07	4 619 647	19,096,962	860,612	3.81	22.2
	EWBROWN#7	30-IC	ે ઉ	12 521 829 34	1.780.665	11.367.256	486,280	3.88	23.4
	TRIMBLE COUNTY #5	30-RZ	G &	12 417 418 76	1.773.746	11.264,544	482,084	3.88	23.4
	TRIMBLE COUNTY #6	30-R2) E	13 328 713 85	1,102,451	12,892,699	531,261	3.99	24.3
	TRIMBLE COUNTY #7	30-P2	9	13 203 748 83	1.089.023	12,774,913	526,347	3.99	24.3
	KIMBLE COUNT #8	20.00	© G	12 004 277 97	1 080 168	12.668.929	521.984	3,99	24.3
	TRIMBLE COUNTY #9 TRIMBLE COUNTY #10	30-R2	99	13,055,699.41	1,076,943	12,631,541	520,443	3,99	24.3
					701 730 10	25.003.251	5 840 748	3 90	23.4
	TOTAL ACCOUNT 343 - ENGINES			150,157,665.49	21,056,196	136,609,353	3,047,740	3.75	

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CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

COMPOSITE REMAINING LIFE	(6)=(6)/(2)	3.5	3.5	3.5	3.5	29.3	29.3	29.2	29.2	29.3	29.3	29.4	29.4	29,4	29.4	21.6	tri er	7.7	3.1	3.3	3.3	24.6	24.6	24.1	24. i	25.0	25.0	25.9	25.8	25.8	25.9	24.7		28.9	28.9	28.9
ر ا دا	(8)=(7)/(4)	5.73	2.70	2.74	2.63	3.00	3.00	2.91	2.91	3.09	3.09	3.28	3.28	3.28	3.28	3.20	7 40	7.40	2.31	4.27	3.82	3.32	3.32	3.26	3.26	3.38	3.38	3.52	3.52	3.52	3.52	3.41	•	2.81	2.81	2.86
CALCULATED ANNUAL ACCRUAL ACCRUAI AMOUNT RATE	6	142,844	49,432	41,663	78,731	175,684	96,512	70,468	70,558	47,537	47,469	56,695	56,381	56,734	56,559	1,047,267	, 433	2,733	944	2,906	4,369	92,166	85,409	30,715	30,755	23,177	23,145	64,818	64,564	66,489	66,345	558,535	0	35.363	66,528	643
FUTURE	9	498,695	171,620	144,637	273,102	5,144,036	2,825,887	2,059,790	2,062,418	1,393,794	1,391,790	1,665,694	1,656,486	1,666,837	1,661,691	22,616,477	022	8,338	2,929	6,682	14,452	2,262,768	2,096,850	739,629	740,573	579,581	578,743	1,675,547	1,668,976	1,718,734	1,715,025	13,812,047	C	1.021.281	1,921,351	18,591
BOOK DEPRECIATION RESERVE	(5)	2,118,427	1,747,340	1,454,634	2,868,232	1,008,814	554,278	479,104	479,715	222,466	222,236	147,471	146,655	147,572	147,117	11,744,061	301	105,125	38,007	58,427	588'66	516,225	478,451	202,960	203,219	106,398	106,289	166,408	165,756	170,697	170,329	2,588,176	141	738 774	449,305	3,865
ORIGINAL	(4)	2,492,497.42	1,827,580.88	1,523,115.56	2,991,745.77	5,859,857.43	3,219,204.90	2,417,994.54	2,421,079.26	1,539,295.24	1,537,167.60	1,726,823.88	1,717,276.72	1,728,008.37	1,722,674.29	32,724,321.86	60	115,683.82	40,936.08	68,109.35	114,337.63	2,778,992.60	2,575,301.42	942,589.47	943,792.03	682,978.69	685,031,13	1,841,955.15	1,834,731.90	1,889,431.09	1,885,353.63	16,400,223.99	1 140 74	1 260 054 85	2.370,656.38	22,455.77
NET SALVAGE PERCENT	(3)	(5)	(3)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)		(0	0	0	0	0	0	0	0	0	0	0	0	0	0		c	> <	· •	0
SURVIVOR CURVE	(2)	• 60-83	e0-S3 *	e0-S3 *	e0-S3 *	e0-S3 *	* 60-S3 *	* 60-83	* 60-S3 *	* 60-S3 *	* ES-09	e0-S3 *	* 68-09	eo-S3 *	* 68-09			35-S1.5 *	35-S1.5	35-S1.5 *	35-S1.5	35-S1.5	35-S1.5	35-S1.5	35-S1.5	35-S1.5 *		* 60.03	\$ 60.63	\$0-23 *	\$0-83 *					
ACCOUNT	(1)	00 GENERATORS CANE RIN GT 11	ZORN AND RIVER ROAD GAS TURBINE	PADDY'S RUN-GENERATOR 11	PADDY'S RUN-GENERATOR 12	PADDY'S RUN-GENERATOR 13	BROWN COMBUSTION TURBINE #5	E W BROWN # 6	E W BROWN # 7	TRIMBLE COUNTY #5	TRIMBLE COUNTY #6	TRIMBLE COUNTY #7	TRIMBLE COUNTY #8	TRIMBLE COUNTY #9	TRIMBLE COUNTY #10	TOTAL ACCOUNT 344 - GENERATORS	٩	CANE RUN GT 11	ZORN AND RIVER ROAD GAS TURBINE	PADDY'S RUN-GENERATOR 11	PADDY'S RUN-GENERATOR 12	PADDY'S RIN-GENERATOR 13	BROWN COMBUSTION TURBINE #5	E.W.BROWN # 6	E W BROWN # 7	TRIMBLE COUNTY #5	TRIMBLE COUNTY #6	TRIMBLE COUNTY #7	TRIMBLE COUNTY #8	TRIMBLE COUNTY #9	TRIMBLE COUNTY #10	TOTAL ACCOUNT 345 - ACCESSORY ELECTRIC EQUIPMENT	2	PADDY'S KUN-GENERATUR 12	FADD 1.3 NON-GENERALON 13	E W BROWN # 6
		344.00															345.00																346.00			

LOUISVILLE GAS AND ELECTRIC - ELECTRIC SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

COMPOSITE REMAINING LIFE	(6)=(6)/(7)	28.9	29.2	29.1	29.2	29.1	29.2	28.9			14.0	49.0	41.3	41.9	33.9	41.2	19.3			44.8	43.4	34.8	35.6	58.7	40.4	33.0	30.0	16.4	717	27.9	•
D ANNUAL ACCRUAL RATE	(8)=(7)/(4)	2.86	3.22	3.11	3.11	3.12	3.10	2.81			3.92	1.17	1.32	1.38	25.7	1.85	3.65			1.01	1.41	3.00	2.90	1.25	1.76	2.18	7.43	4.99	51.E	2.95	•
CALCULATED ANNUAL ACCRUAL ACCRUAI AMOUNT RATE	6	099	288	162	191	166	165	104,136	8,266,816		101,569	39,969	1,745,510	341,299	904,139	34.825	193,476	4,336,549		64,869	1,204,805	3,093,097	5,014,103	772,824	1,583,798	2,355,551	80,408	1,049,793	1,502,749	1 207 986	0
FUTURE	(9)	19,106	8,421	4,718	4,698	4,829	4,819	3,007,814	196,099,434		1,425,733	1,956,505	72,163,005	14,292,355	33,493,941	1 435 282	3,736,229	161,528,723		2,902,939	52,323,031	107,531,817	178,566,479	45,401,580	64,055,231	79,071,282	3,112,179	27,060,626	12,538,427	13,981,030	(1,806)
BOOK DEPRECIATION RESERVE	(5)	3,941	516	487	485	499	497	699,510	39,240,012		1,167,041	1,812,349	73,308,244	20,296,034	13,553,263	19,821,303	1,567,760	131,971,525		4,796,994	46,104,182	57,472,587	80,947,114	22,506,113	39,454,568	50,507,529	1,645,420	15,017,775	14,743,379	14,545,574	89,351
ORIGINAL I COST	(4)	23,047.78	8,937.45	5,204.51	5,182.59	5,328.44	5,316.29	3,707,324.80	225,090,308,81		2,592,773.81	3,426,227.89	132,246,587.81	24,705,991.57	32,698,136.55	36,319,311.94	5,303,988.77	239,173,770.83		6,416,608.23	85,588,876.42	103,127,752.92	173,009,057.04	61,734,265.50	90,008,517.11	107,982,342.81	3,524,148.10	21,039,200.67	34,382,670.04	23,772,667.59	40,882,802.84 87,546.43
NET SALVAGE PERCENT	(3)	0	0	0	0	0	0				0	(01)	(01)	(40)	(50)	(40)				(20)	(15)	(09)	(20)	(10)	(15)	(20)	(35)	(100)	(5)	(20)	0 (70)
SURVIVOR	(2)	\$0-S3 *	\$0-S3 *	\$0-S3	\$0-S3	\$0-S3	\$0-S3 *				50-R3	60-R2.5	55-R2.5	65-R3	50-R2	50-R2	30-R3			60-R3	55-R1.5	50-R2.5	45-R1.5	70-R4	50-R2	45-R1.5	45-R1.5	45-S1.5	30-R2	30-L1	35-R1.5 26-R0.5
ACCOUNT	(1)	E W BROWN # 7	TRIMBI F COLINTY #5	TRIMBI E COUNTY #7	TRIMBLE COLINTY #8	TRIMBLE COUNTY #9	TRIMBLE COUNTY #10	TOTAL ACCOUNT 346 - MISCELLANEOUS PLANT EQUIPMENT	TOTAL OTHER PRODUCTION PLANT	TRANSMISSION PLANT	SEG 10 T AND AND FIGHTS						357,00 UNDERGROUND CONDULI 358.00 UNDERGROUND CONDUCTORS AND DEVICES	TOTAL TRANSMISSION PLANT	DISTRIBUTION PLANT	261 00 STRIICHIRES AND IMPROVMENTS										373.10 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD	373.20 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND 373.40 STREET LIGHTING AND SIGNAL SYSTEMS - TRANSFORMERS

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CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

COMPOSITE REMAINING LIFE (9)=(6)/(7)			16.9 15.8 1.5 18.5									
ACCRUAL ACCRUAL RATE (8)=(7)/(4)			3.62 4.39 30.32 3.17									
CALCULATED ANNUAL ACCRUAL ACCRUAI AMOUNT RATE (7) (8)=(7)(4)	18,394,065		21,272 138,637 455,981 1,620	617,510	96,560,461							96,560,461
FUTURE ACCRUALS (6)	629,116,082		359,673 2,195,103 698,351 29,917	3,283,044	2,420,164,944			-				2,420,164,944
BOOK DEPRECIATION RESERVE (5)	363,137,043		198,471 960,829 805,480 21,151	1,985,931	1,486,181,991		100	100		9,145,641 2,231,071	11,376,712	1,497,558,803
ORIGINAL COST (4)	751,556,255.70		587,518.21 3,155,932.55 1,503,831.33 51,067.69	5,298,349.78	3,172,229,288.15		2,240.29 100.00 6,303,853.30 13.00 49,258.87 888,237.78 1,984,544.32	9,228,247.56		9,303,252.82	11,588,389.02	3,193,045,924.73
NET SALVAGE PERCENT (3)			500									
SURVIVOR CURVE (2)			30-S4 25-SQ 15-SQ 30-R1.5									
ACCOUNT (1)	TOTAL DISTRIBUTION PLANT	GENERAL PLANT	392.20 TRANSPORTATION EQUIPMENT - TRAILERS 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT 395.00 LABORATORY EQUIPMENT 396.20 POWER OPERATED EQUIPMENT - OTHER	TOTAL GENERAL PLANT	TOTAL DEPRECIABLE PLANT	NONDEPRECIABLE PLANT	301.00 ORGANIZATION 302.00 FRANCHISE AND CONSENTS 310.10 LAND 330.10 LAND 340.10 LAND 350.10 LAND 360.10 LAND	TOTAL NONDEPRECIABLE PLANT	ACCOUNTS NOT STUDIED	392.10 TRANSPORTATION EQUIPMENT - CARS AND TRUCKS 396.10 POWER OPERATED EQUIPMENT - HOURLY RATED	TOTAL ACCOUNTS NOT STUDIED	TOTAL ELECTRIC PLANT

LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE

Attachment to Response to LGE AG-1 Question No. 160
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Spanos

LOUISYILLE GAS AND ELECTRIC - GAS
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

	ACCOUNT (1)	SURVIVOR CURVE	NET SALVAGE PERCENT (3)	ORIGINAL COST .	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL ACCRUA AMOUNT RATE (7) (8)=(7)(4)	ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)(7)
	DEPRECIABLE PLANT	ì	ĵ.	Ę	ī	3			
	PRODUCTION PLANT								
150 20	RIGHTS OF WAV	55-R4	c	61 678 14	70.451	(6 773)	O	•	
351.20		50-R2.5	(5)	1,696,319.20	743,281	1,037,855	23,026	1.36	45.1
351.30		55-R2.5	(5)	10,879.61	14,474	(3,050)	0	•	
351.40		50-R3	(5)	1,236,356.49	80,708	491,085	11,426	0.92	43.0
352.10		65-R4	0 1	548,241.14	269,590	(21,349)	0 (,	
352.20		55-K4	0 (400,511.40	446,270	(45,759)	0 00	, 6	, .
352.30		50-SQ	0 (0)	9,648,855.00	7,165,705	2,483,150	88,298	26.0	7.8.1
352.40		50-K2.5	(50) (70)	10.148,220,2	738 355	621,163	9,473	3.46	1.04
352.00	WELL EQUIPMENT	30-R4.3	(07)	12 786 744 73	6 643 587	7 471 838	212,306	5.40	34.5
354 00		50-R3	(5)	13.961.769.92	6.978,446	7.681.418	178,373	1.28	43.1
355.00		40-R1	(S)	387,809.47	252,799	154,402	4,747	1.22	32.5
356.00		45-R2	(15)	9,934,256.85	4,093,652	7,330,742	190,526	1.92	38.5
357.00	OTHER EQUIPMENT	40-R2	0	1,033,211.58	269,736	763,476	22,575	2.18	33.8
	TOTAL PRODUCTION PLANT			60,474,293.68	31,493,780	34,367,123	955,638	1.58	36.0
	TRANSMISSION PLANT								
365.20	RIGHTS OF WAY	65-83	0	220,659.05	175,961	21,282	586	0.27	36.3
367.00		65-R2.5	(10)	12,673,432.30	11,578,244	2,362,536	46,385	0.37	6.03
	TOTAL TRANSMISSION PLANT			12,894,091.35	11,777,621	2,383,818	46,971	0.36	50.8
	DISTRIBUTION PLANT								
374.22	OTHER DISTRIBUTION LAND RIGHTS	65-83	0	74,018.23	72,775	1,242	26	0.04	47.8
375.10		55-R3	(5)	224,018.51	112,776	122,443	2,384	1.06	51.4
375.20	STRUCTURES & IMPROVEMENTS - OTHER DISTRIBUTION	30-L1	(5)	505,354.95	96,486	434,139	42,190	8.35	10.3
376.00		65-R2.5	(30)	262,334,573.57	92,672,522	248,362,426	4,623,570	1.76	53.7
378.00		41-50	(10)	7,853,390.14	1,861,536	6,777,193	198,953	2.53	34.1
379.00		45-S1	(15)	3,846,544.97	1,301,803	3,121,721	89,690	2.33	34.8
380.00		42-S0	(55)	125,366,090.71	47,057,089	147,260,348	4,518,149	3.60	32.6
381.00		31-R1.5	0	21,171,719.50	3,872,688	17,299,033	843,910	3.99	20.5
382.00		20-L0	0	9,136,341.11	(817,817)	9,954,158	647,752	7.09	4.01
383.00		45-R3	ତ (4,598,091.61	1,202,930	3,625,064	102,088	2.22	35.5
384.00		45-K2	(s)	4,/0/,358.65	667,616	1/4,674,4	104,994	27.7	4.2.4
385.00	MEASURING AND REGULATING STATION EQUIPMENT OTHER EQUIPMENT	40-S2.5 40-S2	00	51,112.34	10,802	44,823	964,1	3.48	22.7
	TOTAL DISTRIBITION PLANT			440,027,976.17	148,071,386	441,472,374	11,176,981	2.54	39.5

LOUISVILLE GAS AND ELECTRIC - GAS
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

COMPOSITE REMAINING LIFE	(2)/(9)=(6)		14.1	4.4	12.4	8.3	38.4							
D ANNUAL ACCRUAL RATE	(8)=(7)/(4)		4.76	36.07	2.69	7.76	2.42							
CALCULATED ANNUAL ACCRUAL ACCRUAI AMOUNT RATE	(2)		22,619	162,575	1,436	344,921	12,524,511							12,524,511
FUTURE	(9)		319,157	2,335,377	17,822	2,852,939	481,076,254							481,076,254
BOOK DEPRECIATION RESERVE	(5)		131,916	1,139,401	32,879	1,563,126	192,905,913		800	800		2,888,074	5,225,666	198,132,379
ORIGINAL COST	(4)		474,814.36	3,474,777.85	53,369.30	4,442,474.71	517,838,835.91		1,187.49 32,864.07 7,586.67 54,457.06	96,095.29		2,912,871.76 2,990,887.40	5,903,759.16	523,838,690.36
NET SALVAGE PERCENT	(3)		٧,	0 0	, vo									
SURVIVOR CURVE	(2)		20-L1	25-SQ	25-R1.5									
ACCOUNT	(1)	GENERAL PLANT		394.00 TOOLS, SHOP, AND GARAGE EQUIPMENT		TOTAL GENERAL PLANT	TOTAL DEPRECIABLE PLANT	NONDEPRECIABLE PLANT	302.00 FRANCHISE AND CONSENTS 350.10 LAND 374.11 LAND 374.12 LAND	TOTAL NONDEPRECIABLE PLANT	ACCOUNTS NOT STUDIED	392.10 TRANSPORTATION EQUIPMENT - CARS AND TRUCKS 396.10 POWER OPERATED EQUIPMENT - HOURLY RATED	TOTAL ACCOUNTS NOT STUDIED	TOTAL GAS PLANT

LOUISVILLE GAS AND ELECTRIC COMMON PLANT

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

			NET		BOOK		CALCULATED ANNUAL	D ANNUAL	COMPOSITE
	ACCOUNT	SURVIVOR	SALVAGE PERCENT	ORIGINAL	DEPRECIATION RESERVE	FUIURE	ACCRUAL	RATE	LIFE
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)=(7)/(4)	(6)=(6)/(2)
	DEPRECIABLE PLANT								
	STRUCTURES AND IMPROVEMENTS							,	
390.10	GENERAL OFFICE	35-R2	(10)	49,324,994.87	14,956,690	39,300,806	1,626,107	3.30	7:47
190.70	TRANSPORTATION	25-R2.5	(5)	431,573.62	(751,201)	1,204,355	111.878	76.67	10.8
100 30	STORES	45-R3	(5)	10,929,115.62	6,757,968	4,717,604	164,973	1.51	28.6
300.00	SdOHS	45-R4	(S)	589,466.55	301,465	317,476	8,055	1.37	39.4
390.60	MICROWAVE	45-R3	(S)	855,652.76	141,684	756,754	19,745	2.31	38.3
	OFFICE HENSTER BE AND BOLIDAGNET								
	OFFICE FURNITURE AND EQUIPMENT	03.00	c	12 512 975 03	7 578 558	4.934.417	752,468	6.01	9.9
391.10	FURNITURE	76.77		70.010,210,21	7 419 836	907 710	293.471	8.78	3.1
391.20	EQUIPMENT)s-c1	0 0	77.140,240.0	0.0,7,2,2	9 501 176	4 7 19 8 3 6	21.96	2.3
391.30	COMPUTER EQUIPMENT	2-80	> (26.062,812,81	1,7 16,037 100 71¢	1,000,041	751 869	20.68	4.0
391.31	PERSONAL COMPUTER	7-5	9	15.646,112,1	511,503	170,000,1	(00,157	6 93	2. 4
391.40	SECURITY EQUIPMENT	10-SQ	0	2,554,508.44	1,/06,946	847,363	770,111	re:0	ř
		Č	ų	83 404 78	77 676	32 608	1.669	2.63	19.5
392.00	TRANSPORTATION EQUIPMENT - TRAILERS	10-17	n (07.404.50	44.41	205,22	582 29	09.5	8
393.00	STORES EQUIPMENT	25-SQ	0	1,210,653.40	414144	600,061	26,10	20.0	15.6
394,00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	3,470,364.28	672,910	2,191,454	179,336	71.0	0.0
195 00	LABORATORY EQUIPMENT	15-50	0	22,281.50	8,637	13,645	13,645	61.24	0.1
30,00	POWER OPER A TED FOLIPMENT - OTHER	25-81.5	10	14,147.08	6,945	5,787	268	4.01	10.2
20.00	COMMUNICATION FOITPMENT	15-SO	0	36,367,603.46	12,740,088	23,627,517	4,365,671	12.00	5.4
00.170	CONTRICATION EQUILIBRIENT COMPLITTER	15-80	0	5,784,754,49	5,155,519	629,236	51,982	06'0	12.1
397.10	MISCELL ANEOLIS EQUIPMENT	10-80	0	594,390.05	(154,835)	749,225	205,861	34,63	3.6
330.00		,	•						
	TOTAL DEPRECIABLE PLANT			148,505,107.06	61,938,938	92,134,383	12,512,141	8.43	7.4
	NONDEPRECIABLE PLANT								
				91 787 79					
301.00				4 200 00	4 200				
302.00				78 789 577 78	15 372 458				
303.00	MISCELLANEOUS INTANGIBLE PLANT			1 711 503 17					
389.10	LAND RIGHTS			202,094.94	109,529				
	TOTAL NONDEPRECIABLE PLANT			30,791,103.18	15,486,187				
	ACCOUNTS NOT STUDIED								
				00 027 001	137 103				
392.10 396.10	TRANSPORTATION EQUIPMENT - CARS AND TRUCKS POWER OPERATED EQUIPMENT - TRMS			258,314.21	258,314				
	TOTAL ACCOUNTS NOT STUDIED			390,983.21	390,417				
	TOTAL COMMON PLANT			179,687,193.45	77,815,542	92,134,383	12,512,141		

CASE NO. 2009-00549

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

Question No. 161

- Q-161. Does the Company maintain its book reserve by plant account? If not, explain why not and explain how the book reserves were determined for use in calculating the current depreciation rates.
- A-161. The Company maintains its book reserve by plant account.

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CASE NO. 2009-00549

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

Question No. 162

- Q-162. Please provide the <u>current</u> depreciation rates, split into three separate components: capital recovery, gross salvage and cost of removal.
- A-162. See attached.

	2006			
	ASL	Life	COR	Salvage
Property Group	Rates	Rates	Rates	Rates
ELECTRIC PLANT				
Intangible Plant	0.00%	0.00%	0.00%	0.00%
Steam Production Plant				
310.20 Land	0.00%	0.00%	0.00%	0.00%
311.00 Structures and Improvements				
0112 Cane Run Unit 1	0.00%	0.00%	0.00%	0.00%
0121 Cane Run Unit 2	0.00%	0.00%	0.00%	0.00%
0131 Cane Run Unit 3	0.00%	0.00%	0.00%	0.00%
0141 Cane Run Unit 4	1.14%	1.02%	0.12%	0.00%
0142 Cane Run Unit 4 FGD	0.95%	0.77%	0.18%	0.00%
0151 Cane Run Unit 5	1.92%	1.75%	0.17%	0.00%
0152 Cane Run Unit 5 FGD	1.56%	1.38%	0.18%	0.00%
0161 Cane Run Unit 6	2.13%	1.90%	0.23%	0.00%
0162 Cane Run Unit 6 FGD	2.04%	1.81%	0.23%	0.00%
0211 Mill Creek Unit 1	1.64%	1.44%	0.20%	0.00%
0212 Mill Creek Unit 1 FGD	1.65%	1.46%	0.19%	0.00%
0221 Mill Creek Unit 2	1.42%	1.22%	0.20%	0.00%
0222 Mill Creek Unit 2 FGD	1.81%	1.59%	0.22%	0.00%
0231 Mill Creek Unit 3	1.51%	1.36%	0.15%	0.00%
0232 Mill Creel Unit 3 FGD	1.47%	1.34%	0.13%	0.00%
0241 Mill Creek Unit 4	1.85%	1.70%	0.15%	0.00%
0242 Mill Creek Unit 4 FGD	1.76%	1.61%	0.15%	0.00%
0311 Trimble County Unit 1	2.08%	1.74%	0.34%	0.00%
0311 TC Cooling Tower (hyperbolic) PHFU 105	2.10%	1.90%	0.20%	0.00%
0312 Trimble County Unit 1 FGD	2.28%	1.94%	0.34%	0.00%
0321 Trimble County Unit 2	2.10%	1.90%	0.20%	0.00%
0322 Trimble County Unit 2 FGD	2.10%	1.90%	0.20%	0.00%
311.10 Capital Leased Property				
0161 Cane Run Unit 6	2.13%	1.90%	0.23%	0.00%
0241 Mill Creek Unit 4	1.85%	1.70%	0.15%	0.00%
312.00 Boiler Plant Equipment				
0103 Cane Run Locomotive	2.67%	3.07%	0.00%	-0.40%
0104 Cane Run Rail Cars	3.14%	3.66%	0.00%	-0.52%
0112 Cane Run Unit 1	0.00%	0.00%	0.00%	0.00%
0121 Cane Run Unit 2	0.00%	0.00%	0.00%	0.00%
0131 Cane Run Unit 3	0.00%	0.00%	0.00%	0.00%
0141 Cane Run Unit 4	5.88%	4.46%	1.60%	-0.18%
0142 Cane Run Unit 4 FGD	4.93%	4.05%	1.05%	-0.17%

	2006			
	ASL	Life	COR	Salvage
Property Group	<u>Rates</u>	Rates	Rates	Rates
0151 Cane Run Unit 5	6.11%	5.09%	1.24%	-0.22%
0152 Cane Run Unit 5 FGD	4.07%	3.02%	1.18%	-0.13%
0161 Cane Run Unit 6	5.19%	4.16%	1.18%	-0.15%
0162 Cane Run Unit 6 FGD	4.46%	3.94%	0.65%	-0.13%
0203 Mill Creek Locomotive	2.90%	3.28%	0.00%	-0.38%
0204 Mill Creek Rail Cars	3.13%	3.65%	0.00%	-0.52%
0211 Mill Creek Unit 1	4.24%	3.21%	1.16%	-0.13%
0212 Mill Creek Unit 1 FGD	4.50%	3.47%	1.17%	-0.14%
0221 Mill Creek Unit 2	4.70%	3.73%	1.11%	-0.14%
0222 Mill Creek Unit 2 FGD	4.28%	3.34%	1.07%	-0.13%
0231 Mill Creek Unit 3	3.87%	2.92%	1.06%	-0.11%
0232 Mill Creel Unit 3 FGD	3.85%	2.95%	1.01%	-0.11%
0241 Mill Creek Unit 4	3.85%	2.95%	1.01%	-0.11%
0242 Mill Creek Unit 4 FGD	3.71%	2.90%	0.91%	-0.10%
0311 Trimble County Unit 1	3.62%	2.81%	0.91%	-0.10%
0311 TC Cooling Tower (hyperbolic) PHFU 105	4.28%	2.85%	1.59%	-0.16%
0312 Trimble County Unit 1 FGD	3.62%	2.81%	0.91%	-0.10%
0321 Trimble County Unit 2	4.28%	2.85%	1.59%	-0.16%
0322 Trimble County Unit 2 FGD	4.28%	2.85%	1.59%	-0.16%
314.00 Turbogenerator Units				
0112 Cane Run Unit 1	0.00%	0.00%	0.00%	0.00%
0121 Cane Run Unit 2	0.00%	0.00%	0.00%	0.00%
0131 Cane Run Unit 3	0.00%	0.00%	0.00%	0.00%
0141 Cane Run Unit 4	3.09%	2.29%	0.98%	-0.18%
0151 Cane Run Unit 5	2.22%	1.63%	0.72%	-0.13%
0161 Cane Run Unit 6	3.29%	2.80%	0.69%	-0.20%
0211 Mill Creek Unit 1	2.15%	1.71%	0.56%	-0.12%
0221 Mill Creek Unit 2	2.46%	2.04%	0.56%	-0.14%
0231 Mill Creek Unit 3	2.15%	1.80%	0.48%	-0.13%
0241 Mill Creek Unit 4	2.29%	2.06%	0.38%	-0.15%
0311 TC Cooling Tower (hyperbolic) PHFU 105	2.78%	2.33%	0.50%	-0.05%
0311 Trimble County Unit 1	2.48%	2.28%	0.37%	-0.17%
0321 Trimble County Unit 2	2.78%	2.33%	0.50%	-0.05%
315.00 Accessory Electric Equipment				
0112 Cane Run Unit 1	0.00%	0.00%	0.00%	0.00%
0121 Cane Run Unit 2	0.00%	0.00%	0.00%	0.00%
0131 Cane Run Unit 3	0.00%	0.00%	0.00%	0.00%

	2006			
	ASL	Life	COR	Salvage
Property Group	Rates	Rates	Rates	Rates
0141 Cane Run Unit 4	3.18%	2.73%	0.45%	0.00%
0142 Cane Run Unit 4 FGD	0.82%	0.32%	0.50%	0.00%
0151 Cane Run Unit 5	2.97%	2.61%	0.36%	0.00%
0152 Cane Run Unit 5 FGD	1.49%	1.11%	0.38%	0.00%
0161 Cane Run Unit 6	2.80%	2.46%	0.34%	0.00%
0162 Cane Run Unit 6 FGD	1.44%	1.08%	0.36%	0.00%
0211 Mill Creek Unit 1	2.75%	2.46%	0.29%	0.00%
0212 Mill Creek Unit 1 FGD	1.67%	1.36%	0.31%	0.00%
0221 Mill Creek Unit 2	2.03%	1.72%	0.31%	0.00%
0222 Mill Creek Unit 2 FGD	1.69%	1.38%	0.31%	0.00%
0231 Mill Creek Unit 3	1.58%	1.34%	0.24%	0.00%
0232 Mill Creel Unit 3 FGD	1.56%	1.31%	0.25%	0.00%
0241 Mill Creek Unit 4	1.75%	1.52%	0.23%	0.00%
0242 Mill Creek Unit 4 FGD	1.71%	1.48%	0.23%	0.00%
0311 Trimble County Unit 1	2.13%	1.93%	0.20%	0.00%
0311 TC Cooling Tower (hyperbolic) PHFU 105	2.49%	2.25%	0.27%	-0.03%
0312 Trimble County Unit 1 FGD	2.12%	1.92%	0.20%	0.00%
0321 Trimble County Unit 2	2.49%	2.25%	0.27%	-0.03%
0322 Trimble County Unit 2 FGD	2.49%	2.25%	0.27%	-0.03%
316.00 Miscellaneous Plant Equipment				
0112 Cane Run Unit 1	0.00%	0.00%	0.00%	0.00%
0131 Cane Run Unit 3	0.00%	0.00%	0.00%	0.00%
0141 Cane Run Unit 4	6.30%	5.86%	0.44%	0.00%
0142 Cane Run Unit 4 FGD	2.83%	2.27%	0.56%	0.00%
0151 Cane Run Unit 5	5.40%	5.07%	0.33%	0.00%
0152 Cane Run Unit 5 FGD	2.85%	2.44%	0.41%	0.00%
0161 Cane Run Unit 6	4.32%	3.99%	0.33%	0.00%
0162 Cane Run Unit 6 FGD	2.75%	2.34%	0.41%	0.00%
0211 Mill Creek Unit 1	3.22%	2.84%	0.38%	0.00%
0221 Mill Creek Unit 2	2.90%	2.54%	0.36%	0.00%
0231 Mill Creek Unit 3	2.59%	2.28%	0.31%	0.00%
0241 Mill Creek Unit 4	3.04%	2.82%	0.22%	0.00%
0242 Mill Creek Unit 4 FGD	2.83%	2.56%	0.27%	0.00%
0311 Trimble County Unit 1	2.89%	2.67%	0.22%	0.00%
0321 Trimble County Unit 2	3.00%	2.78%	0.22%	0.00%
Hydraulic Production Plant - Project 289				
0451 - Ohio Falls Project 289				
330.20 Land	0.00%	0.00%	0.00%	0.00%
331.00 Structures and Improvements	0.08%	0.07%	0.01%	0.00%
332.00 Reservoirs, Dams & Waterways	3.30%	3.13%	0.17%	0.00%

Property Group Rates Rat		2006			
333.00 Water Wheels, Turbines and Generators 0.25% 0.19% 0.06% 0.00% 334.00 Accessory Electric Equipment 2.94% 2.76% 0.18% 0.00% 335.00 Misc. Power Plant Equipment 2.29% 2.08% 0.219% 0.00% 0.00% 336.00 Roads, Railroads and Bridges 0.00% 0.0	T				•
334.00 Accessory Electric Equipment 2.94% 2.76% 0.18% 0.00% 335.00 Misc. Power Plant Equipment 2.29% 2.08% 0.21% 0.00% 336.00 Roads, Railroads and Bridges 0.00% 0.0					
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336.00 Roads, Railroads and Bridges 0.00% 0.00% 0.00% 0.00%	• • •				
Hydraulic Production Plant - Other Than Project 289 0450 - Ohio Falls Other Than Project 289 330.20 Land 0.00% 0.00% 0.00% 0.00% 0.00% 331.00 Structures and Improvements 0.53% 0.45% 0.08% 0.00% 335.00 Misc. Power Plant Equipment 1.61% 1.40% 0.21% 0.00% 336.00 Roads, Railroads and Bridges 0.00% 0.00% 0.00% 0.00% 340.20 Land 0.00% 0.00% 0.00% 0.00% 0.00% 341.00 Structures and Improvements 0.51% 0.10% 0.00% 41.01 Zorn and River Road Gas Turbine 0.61% 0.51% 0.10% 0.00% 0431 Paddys Run Generator 12 0.60% 0.50% 0.10% 0.00% 0432 Paddys Run Generator 13 3.05% 2.93% 0.12% 0.00% 0459 Brown CT 5 3.05% 2.93% 0.12% 0.00% 0460 Brown CT 6 3.17% 3.05% 0.12% 0.00% 0470 Trimble County CT 5 3.16% 3.04% 0.12% 0.00% 0471 Trimble County CT 6 3.14% 3.02% 0.12% 0.00% 0475 Trimble County CT 8 3.34% 3.22% 0.12% 0.00% 0476 Trimble County CT 9 3.34% 3.22% 0.12% 0.00% 0476 Trimble County CT 9 3.34% 3.22% 0.12% 0.00% 0470 Trimble County CT 9 3.34% 3.22% 0.12% 0.00% 0470 Trimble County CT 9 3.34% 3.22% 0.12% 0.00% 0476 Trimble County CT 9 3.34% 3.22% 0.12% 0.00% 0477 Trimble County CT 9 3.34% 3.22% 0.12% 0.00% 0478 Trimble County CT 10 3.34% 3.22% 0.12% 0.00% 0479 Trimble County CT 10 3.34% 3.22% 0.12% 0.00% 0470 Trimble County CT 10 3.34% 3.22% 0.12% 0.00% 0470 Trimble County CT 10 3.34% 3.22% 0.12% 0.00% 0471 Trimble County CT 10 3.34% 3.22% 0.12% 0.00% 0472 Trimble County CT 10 3.34% 3.22% 0.12% 0.00% 0473 Paddys Run Generator 11 0.58% 0.45% 0.13% 0.00% 0432 Paddys Run Generator 12 0.85% 0.70% 0.15% 0.00% 0432 Paddys Run Generator 13 3.08% 2.90% 0.18% 0.00% 0432 Paddys Run Generator 13 3.08% 2.90% 0.15% 0.00% 0435 Brown CT 5 3.07% 2.90% 0.15% 0.00%					
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330.20 Land 0.00% 0.00% 0.00% 0.00% 0.00% 331.00 Structures and Improvements 0.53% 0.45% 0.08% 0.00% 0.00% 335.00 Misc. Power Plant Equipment 1.61% 1.40% 0.21% 0.00					
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341.00 Structures and Improvements 1.34% 1.24% 0.10% 0.00% 0.410 Zorn and River Road Gas Turbine 0.61% 0.51% 0.10% 0.00% 0.431 Paddys Run Generator 12 0.60% 0.50% 0.10% 0.00% 0.432 Paddys Run Generator 3 3.05% 2.93% 0.12% 0.00% 0.459 Brown CT 5 3.05% 2.93% 0.12% 0.00% 0.460 Brown CT 6 3.17% 3.05% 0.12% 0.00% 0.461 Brown CT 7 3.12% 3.00% 0.12% 0.00% 0.471 Trimble County CT 5 3.16% 3.04% 0.12% 0.00% 0.471 Trimble County CT 6 3.14% 3.02% 0.12% 0.00% 0.474 Trimble County CT 7 3.34% 3.22% 0.12% 0.00% 0.475 Trimble County CT 8 3.34% 3.22% 0.12% 0.00% 0.476 Trimble County CT 9 3.34% 3.22% 0.12% 0.00% 0.477 Trimble County CT 10 3.34% 3.22% 0.12% 0.00% 0.477 Trimble County CT 10 3.85% 3.51% 0.34% 0.00% 0.400	Other Production Plant				
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0410 Zorn and River Road Gas Turbine 0.61% 0.51% 0.10% 0.00% 0431 Paddys Run Generator 12 0.60% 0.50% 0.10% 0.00% 0432 Paddys Run Generator 13 3.05% 2.93% 0.12% 0.00% 0459 Brown CT 5 3.05% 2.93% 0.12% 0.00% 0460 Brown CT 6 3.17% 3.05% 0.12% 0.00% 0461 Brown CT 7 3.12% 3.00% 0.12% 0.00% 0470 Trimble County CT 5 3.16% 3.04% 0.12% 0.00% 0471 Trimble County CT 6 3.14% 3.02% 0.12% 0.00% 0475 Trimble County CT 7 3.34% 3.22% 0.12% 0.00% 0476 Trimble County CT 8 3.34% 3.22% 0.12% 0.00% 0476 Trimble County CT 9 3.34% 3.22% 0.12% 0.00% 0477 Trimble County CT 10 3.85% 3.51% 0.34% 0.00% 342.00 Fuel Holders, Producers and Accessories 0171 Cane Run GT 11 3.85% 3.51% 0.34% 0.00% 0430 Paddys Run Generator 11 0.58% 0.45% 0.13% <t< td=""><td>341.00 Structures and Improvements</td><td></td><td></td><td></td><td></td></t<>	341.00 Structures and Improvements				
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0432 Paddys Run Generator 13 3.05% 2.93% 0.12% 0.00% 0459 Brown CT 5 3.05% 2.93% 0.12% 0.00% 0460 Brown CT 6 3.17% 3.05% 0.12% 0.00% 0461 Brown CT 7 3.12% 3.00% 0.12% 0.00% 0470 Trimble County CT 5 3.16% 3.04% 0.12% 0.00% 0471 Trimble County CT 6 3.14% 3.02% 0.12% 0.00% 0474 Trimble County CT 7 3.34% 3.22% 0.12% 0.00% 0475 Trimble County CT 8 3.34% 3.22% 0.12% 0.00% 0476 Trimble County CT 9 3.34% 3.22% 0.12% 0.00% 0477 Trimble County CT 10 3.34% 3.22% 0.12% 0.00% 342.00 Fuel Holders, Producers and Accessories 0171 Cane Run GT 11 3.85% 3.51% 0.34% 0.00% 0410 Zorn and River Road Gas Turbine 0.59% 0.46% 0.13% 0.00% 0430 Paddys Run Generator 11 0.58% 0.45% 0.13% 0.00% 0431 Paddys Run Generator 12 0.85% 0.70% 0.15% <t< td=""><td>0410 Zorn and River Road Gas Turbine</td><td>0.61%</td><td>0.51%</td><td>0.10%</td><td>0.00%</td></t<>	0410 Zorn and River Road Gas Turbine	0.61%	0.51%	0.10%	0.00%
0459 Brown CT 5 3.05% 2.93% 0.12% 0.00% 0460 Brown CT 6 3.17% 3.05% 0.12% 0.00% 0461 Brown CT 7 3.12% 3.00% 0.12% 0.00% 0470 Trimble County CT 5 3.16% 3.04% 0.12% 0.00% 0471 Trimble County CT 6 3.14% 3.02% 0.12% 0.00% 0474 Trimble County CT 7 3.34% 3.22% 0.12% 0.00% 0475 Trimble County CT 8 3.34% 3.22% 0.12% 0.00% 0476 Trimble County CT 9 3.34% 3.22% 0.12% 0.00% 0477 Trimble County CT 10 3.34% 3.22% 0.12% 0.00% 342.00 Fuel Holders, Producers and Accessories 0.12% 0.00% 0.00% 0410 Zorn and River Road Gas Turbine 0.59% 0.46% 0.13% 0.00% 0430 Paddys Run Generator 11 0.58% 0.45% 0.13% 0.00% 0431 Paddys Run Generator 12 0.85% 0.70% 0.15% 0.00% 0432 Paddys Run Generator 13 3.07% 2.90% 0.18% 0.00% 0459 Brown CT	0431 Paddys Run Generator 12	0.60%	0.50%	0.10%	0.00%
0460 Brown CT 6 3.17% 3.05% 0.12% 0.00% 0461 Brown CT 7 3.12% 3.00% 0.12% 0.00% 0470 Trimble County CT 5 3.16% 3.04% 0.12% 0.00% 0471 Trimble County CT 6 3.14% 3.02% 0.12% 0.00% 0474 Trimble County CT 7 3.34% 3.22% 0.12% 0.00% 0475 Trimble County CT 8 3.34% 3.22% 0.12% 0.00% 0476 Trimble County CT 9 3.34% 3.22% 0.12% 0.00% 0477 Trimble County CT 10 3.34% 3.22% 0.12% 0.00% 342.00 Fuel Holders, Producers and Accessories 0.12% 0.00% 0.00% 0410 Zorn and River Road Gas Turbine 0.59% 0.46% 0.13% 0.00% 0430 Paddys Run Generator 11 0.58% 0.45% 0.13% 0.00% 0431 Paddys Run Generator 12 0.85% 0.70% 0.15% 0.00% 0432 Paddys Run Generator 13 3.08% 2.90% 0.18% 0.00% 0459 Brown CT 5 3.07% 2.90% 0.17% 0.00%	0432 Paddys Run Generator 13	3.05%	2.93%	0.12%	0.00%
0461 Brown CT 7 3.12% 3.00% 0.12% 0.00% 0470 Trimble County CT 5 3.16% 3.04% 0.12% 0.00% 0471 Trimble County CT 6 3.14% 3.02% 0.12% 0.00% 0474 Trimble County CT 7 3.34% 3.22% 0.12% 0.00% 0475 Trimble County CT 8 3.34% 3.22% 0.12% 0.00% 0476 Trimble County CT 9 3.34% 3.22% 0.12% 0.00% 0477 Trimble County CT 10 3.34% 3.22% 0.12% 0.00% 342.00 Fuel Holders, Producers and Accessories 0.12% 0.00% 0.00% 0410 Zorn and River Road Gas Turbine 0.59% 0.46% 0.13% 0.00% 0430 Paddys Run Generator 11 0.58% 0.45% 0.13% 0.00% 0431 Paddys Run Generator 12 0.85% 0.70% 0.15% 0.00% 0432 Paddys Run Generator 13 3.08% 2.90% 0.18% 0.00% 0459 Brown CT 5 3.07% 2.90% 0.17% 0.00%	0459 Brown CT 5	3.05%	2.93%	0.12%	0.00%
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0471 Trimble County CT 6 3.14% 3.02% 0.12% 0.00% 0474 Trimble County CT 7 3.34% 3.22% 0.12% 0.00% 0475 Trimble County CT 8 3.34% 3.22% 0.12% 0.00% 0476 Trimble County CT 9 3.34% 3.22% 0.12% 0.00% 0477 Trimble County CT 10 3.34% 3.22% 0.12% 0.00% 342.00 Fuel Holders, Producers and Accessories 0171 Cane Run GT 11 3.85% 3.51% 0.34% 0.00% 0410 Zorn and River Road Gas Turbine 0.59% 0.46% 0.13% 0.00% 0430 Paddys Run Generator 11 0.58% 0.45% 0.13% 0.00% 0431 Paddys Run Generator 12 0.85% 0.70% 0.15% 0.00% 0432 Paddys Run Generator 13 3.08% 2.90% 0.18% 0.00% 0459 Brown CT 5 3.07% 2.90% 0.17% 0.00%	0461 Brown CT 7	3.12%	3.00%	0.12%	0.00%
0474 Trimble County CT 7 3.34% 3.22% 0.12% 0.00% 0475 Trimble County CT 8 3.34% 3.22% 0.12% 0.00% 0476 Trimble County CT 9 3.34% 3.22% 0.12% 0.00% 0477 Trimble County CT 10 3.34% 3.22% 0.12% 0.00% 342.00 Fuel Holders, Producers and Accessories 0171 Cane Run GT 11 3.85% 3.51% 0.34% 0.00% 0410 Zorn and River Road Gas Turbine 0.59% 0.46% 0.13% 0.00% 0430 Paddys Run Generator 11 0.58% 0.45% 0.13% 0.00% 0431 Paddys Run Generator 12 0.85% 0.70% 0.15% 0.00% 0432 Paddys Run Generator 13 3.08% 2.90% 0.18% 0.00% 0459 Brown CT 5 3.07% 2.90% 0.17% 0.00%	0470 Trimble County CT 5	3.16%	3.04%	0.12%	0.00%
0475 Trimble County CT 8 3.34% 3.22% 0.12% 0.00% 0476 Trimble County CT 9 3.34% 3.22% 0.12% 0.00% 0477 Trimble County CT 10 3.34% 3.22% 0.12% 0.00% 342.00 Fuel Holders, Producers and Accessories 0171 Cane Run GT 11 3.85% 3.51% 0.34% 0.00% 0410 Zorn and River Road Gas Turbine 0.59% 0.46% 0.13% 0.00% 0430 Paddys Run Generator 11 0.58% 0.45% 0.13% 0.00% 0431 Paddys Run Generator 12 0.85% 0.70% 0.15% 0.00% 0432 Paddys Run Generator 13 3.08% 2.90% 0.18% 0.00% 0459 Brown CT 5 3.07% 2.90% 0.17% 0.00%	0471 Trimble County CT 6	3.14%	3.02%	0.12%	0.00%
0476 Trimble County CT 9 3.34% 3.22% 0.12% 0.00% 0477 Trimble County CT 10 3.34% 3.22% 0.12% 0.00% 342.00 Fuel Holders, Producers and Accessories 0171 Cane Run GT 11 3.85% 3.51% 0.34% 0.00% 0410 Zorn and River Road Gas Turbine 0.59% 0.46% 0.13% 0.00% 0430 Paddys Run Generator 11 0.58% 0.45% 0.13% 0.00% 0431 Paddys Run Generator 12 0.85% 0.70% 0.15% 0.00% 0432 Paddys Run Generator 13 3.08% 2.90% 0.18% 0.00% 0459 Brown CT 5 3.07% 2.90% 0.17% 0.00%	0474 Trimble County CT 7	3.34%	3.22%	0.12%	0.00%
0477 Trimble County CT 10 3.34% 3.22% 0.12% 0.00% 342.00 Fuel Holders, Producers and Accessories 0171 Cane Run GT 11 3.85% 3.51% 0.34% 0.00% 0410 Zorn and River Road Gas Turbine 0.59% 0.46% 0.13% 0.00% 0430 Paddys Run Generator 11 0.58% 0.45% 0.13% 0.00% 0431 Paddys Run Generator 12 0.85% 0.70% 0.15% 0.00% 0432 Paddys Run Generator 13 3.08% 2.90% 0.18% 0.00% 0459 Brown CT 5 3.07% 2.90% 0.17% 0.00%	0475 Trimble County CT 8	3.34%	3.22%	0.12%	0.00%
342.00 Fuel Holders, Producers and Accessories 0171 Cane Run GT 11 3.85% 3.51% 0.34% 0.00% 0410 Zorn and River Road Gas Turbine 0.59% 0.46% 0.13% 0.00% 0430 Paddys Run Generator 11 0.58% 0.45% 0.13% 0.00% 0431 Paddys Run Generator 12 0.85% 0.70% 0.15% 0.00% 0432 Paddys Run Generator 13 3.08% 2.90% 0.18% 0.00% 0459 Brown CT 5 3.07% 2.90% 0.17% 0.00%	0476 Trimble County CT 9	3.34%	3.22%	0.12%	0.00%
0171 Cane Run GT 11 3.85% 3.51% 0.34% 0.00% 0410 Zorn and River Road Gas Turbine 0.59% 0.46% 0.13% 0.00% 0430 Paddys Run Generator 11 0.58% 0.45% 0.13% 0.00% 0431 Paddys Run Generator 12 0.85% 0.70% 0.15% 0.00% 0432 Paddys Run Generator 13 3.08% 2.90% 0.18% 0.00% 0459 Brown CT 5 3.07% 2.90% 0.17% 0.00%	0477 Trimble County CT 10	3.34%	3.22%	0.12%	0.00%
0171 Cane Run GT 11 3.85% 3.51% 0.34% 0.00% 0410 Zorn and River Road Gas Turbine 0.59% 0.46% 0.13% 0.00% 0430 Paddys Run Generator 11 0.58% 0.45% 0.13% 0.00% 0431 Paddys Run Generator 12 0.85% 0.70% 0.15% 0.00% 0432 Paddys Run Generator 13 3.08% 2.90% 0.18% 0.00% 0459 Brown CT 5 3.07% 2.90% 0.17% 0.00%	342.00 Fuel Holders, Producers and Accessories				
0430 Paddys Run Generator 11 0.58% 0.45% 0.13% 0.00% 0431 Paddys Run Generator 12 0.85% 0.70% 0.15% 0.00% 0432 Paddys Run Generator 13 3.08% 2.90% 0.18% 0.00% 0459 Brown CT 5 3.07% 2.90% 0.17% 0.00%	•	3.85%	3.51%	0.34%	0.00%
0430 Paddys Run Generator 11 0.58% 0.45% 0.13% 0.00% 0431 Paddys Run Generator 12 0.85% 0.70% 0.15% 0.00% 0432 Paddys Run Generator 13 3.08% 2.90% 0.18% 0.00% 0459 Brown CT 5 3.07% 2.90% 0.17% 0.00%	0410 Zorn and River Road Gas Turbine	0.59%	0.46%	0.13%	0.00%
0431 Paddys Run Generator 12 0.85% 0.70% 0.15% 0.00% 0432 Paddys Run Generator 13 3.08% 2.90% 0.18% 0.00% 0459 Brown CT 5 3.07% 2.90% 0.17% 0.00%					
0432 Paddys Run Generator 13 3.08% 2.90% 0.18% 0.00% 0459 Brown CT 5 3.07% 2.90% 0.17% 0.00%	•				0.00%
0459 Brown CT 5 3.07% 2.90% 0.17% 0.00%	· · · · · · · · · · · · · · · · · · ·				
		2.99%	2.81%	0.18%	0.00%

	2006				
	ASL	Life	COR	Salvage	
Property Group	Rates	Rates	Rates	Rates	
0461 Brown CT 7	2.99%	2.81%	0.18%	0.00%	
0470 Trimble County CT 5	3.17%	2.99%	0.18%	0.00%	
0471 Trimble County CT 6	3.17%	2.99%	0.18%	0.00%	
0473 Trimble County CT Pipeline	3.19%	3.01%	0.18%	0.00%	
0474 Trimble County CT 7	3.36%	3.19%	0.17%	0.00%	
0475 Trimble County CT 8	3.36%	3.19%	0.17%	0.00%	
0476 Trimble County CT 9	3.36%	3.19%	0.17%	0.00%	
0477 Trimble County CT 10	3.36%	3.19%	0.17%	0.00%	
343.00 Prime Movers					
0432 Paddys Run Generator 13	3.84%	3.67%	0.17%	0.00%	
0459 Brown CT 5	3.84%	3.67%	0.17%	0.00%	
0460 Brown CT 6	3.85%	3.66%	0.19%	0.00%	
0461 Brown CT 7	3.81%	3.63%	0.18%	0.00%	
0470 Trimble County CT 5	3.88%	3.71%	0.17%	0.00%	
0471 Trimble County CT 6	3.88%	3.71%	0.17%	0.00%	
0474 Trimble County CT 7	3.99%	3.82%	0.17%	0.00%	
0475 Trimble County CT 8	3.99%	3.82%	0.17%	0.00%	
0476 Trimble County CT 9	3.99%	3.82%	0.17%	0.00%	
0477 Trimble County CT 10	3.99%	3.82%	0.17%	0.00%	
344.00 Generators					
0171 Cane Run GT 11	5.73%	5.40%	0.33%	0.00%	
0410 Zorn and River Road Gas Turbine	2.70%	2.55%	0.15%	0.00%	
0430 Paddys Run Generator 11	2.74%	2.59%	0.15%	0.00%	
0431 Paddys Run Generator 12	2.63%	2.48%	0.15%	0.00%	
0432 Paddys Run Generator 13	3.00%	2.86%	0.14%	0.00%	
0459 Brown CT 5	3.00%	2.86%	0.14%	0.00%	
0460 Brown CT 6	2.91%	2.77%	0.14%	0.00%	
0461 Brown CT 7	2.91%	2.77%	0.14%	0.00%	
0470 Trimble County CT 5	3.09%	2.94%	0.15%	0.00%	
0471 Trimble County CT 6	3.09%	2.94%	0.15%	0.00%	
0474 Trimble County CT 7	3.28%	3.12%	0.16%	0.00%	
0475 Trimble County CT 8	3.28%	3.12%	0.16%	0.00%	
0476 Trimble County CT 9	3.28%	3.12%	0.16%	0.00%	
0477 Trimble County CT 10	3.28%	3.12%	0.16%	0.00%	
345.00 Accessory Electric Equipment					
0171 Cane Run GT 11	2.40%	2.40%	0.00%	0.00%	
0410 Zorn and River Road Gas Turbine	2.31%	2.31%	0.00%	0.00%	
0430 Paddys Run Generator 11	4.27%	4.27%	0.00%	0.00%	
0431 Paddys Run Generator 12	3.82%	3.82%	0.00%	0.00%	

	2006			
	ASL	Life	COR	Salvage
Property Group	Rates	Rates	Rates	Rates
0459 Brown CT 5	3.32%	3.32%	0.00%	0.00%
0460 Brown CT 6	3.26%	3.26%	0.00%	0.00%
0461 Brown CT 7	3.26%	3.26%	0.00%	0.00%
0470 Trimble County CT 5	3.38%	3.38%	0.00%	0.00%
0471 Trimble County CT 6	3.38%	3.38%	0.00%	0.00%
0474 Trimble County CT 7	3.52%	3.52%	0.00%	0.00%
0475 Trimble County CT 8	3.52%	3.52%	0.00%	0.00%
0476 Trimble County CT 9	3.52%	3.52%	0.00%	0.00%
0477 Trimble County CT 10	3.52%	3.52%	0.00%	0.00%
346.00 Miscellaneous Plant Equipment				
0410 Zorn and River Road Gas Turbine	0.00%	0.00%	0.00%	0.00%
0430 Paddys Run Generator 11	0.00%	0.00%	0.00%	0.00%
0431 Paddys Run Generator 12	0.00%	0.00%	0.00%	0.00%
0432 Paddys Run Generator 13	2.81%	2.81%	0.00%	0.00%
0459 Brown CT 5	2.81%	2.81%	0.00%	0.00%
0460 Brown CT 6	2.86%	2.86%	0.00%	0.00%
0461 Brown CT 7	2.86%	2.86%	0.00%	0.00%
0470 Trimble County CT 5	3.22%	3.22%	0.00%	0.00%
0474 Trimble County CT 7	3.11%	3.11%	0.00%	0.00%
0475 Trimble County CT 8	3.11%	3.11%	0.00%	0.00%
0476 Trimble County CT 9	3.12%	3.12%	0.00%	0.00%
0477 Trimble County CT 10	3.10%	3.10%	0.00%	0.00%
Transmission Plant				
350.2 Transmission Lines Land	0.00%	0.00%	0.00%	0.00%
350.1 Land Rights	3.92%	3.92%	0.00%	0.00%
352.1 Structures & Improvements	1.17%	0.94%	0.23%	0.00%
353.1 Station Equipment - Project 289	1.32%	1.10%	0.30%	-0.08%
353.1 Station Equipment	1.32%	1.10%	0.30%	-0.08%
354 Towers & Fixtures	1.38%	0.95%	0.43%	0.00%
355 Poles & Fixtures	2.95%	2.13%	0.97%	-0.15%
356.1 Overhead Conductors & Devices - Project 289	2.52%	1.96%	0.74%	-0.18%
356 Overhead Conductors & Devices	2.52%	1.96%	0.74%	-0.18%
357 Underground Conduit	1.85%	1.85%	0.00%	0.00%
358 Underground Conductors & Devices	3.65%	3.65%	0.00%	0.00%

	2006			
	ASL	Life	COR	Salvage
Property Group	Rates	Rates	Rates	Rates
Distribution Plant				
360.2 Substation Land	0.00%	0.00%	0.00%	0.00%
360.2 Substation Land Class A (Plant Held for Future Use)	0.00%	0.00%	0.00%	0.00%
361 Substation Structures	1.01%	0.70%	0.31%	0.00%
362.1 Substation Equipment	1.01%	0.84%	0.23%	-0.06%
362.1 Substation Equipment - Class A (Plant Held for Futu	0.00%	0.00%	0.00%	0.00%
364 Poles Towers & Fixtures	3.00%	2.12%	1.15%	-0.27%
365 Overhead Conductors & Devices	2.90%	2.07%	1.14%	-0.31%
366 Underground Conduit	1.25%	1.07%	0.18%	0.00%
367 Underground Conductors & Devices	1.76%	1.35%	0.51%	-0.10%
368.1 Line Transformers	2.18%	1.71%	0.54%	-0.07%
368.2 Line Transformer Installations (Combined in 368)	2.18%	1.71%	0.54%	-0.07%
369.1 Underground Services	2.45%	1.80%	0.65%	0.00%
369.2 Overhead Services	4.99%	2.98%	2.01%	0.00%
370.1 Meters	3.79%	3.54%	0.35%	-0.10%
370.2 Meter Installations (Combined in 370)	3.79%	3.54%	0.35%	-0.10%
373.1 Overhead Street Lighting	2.77%	2.37%	0.40%	0.00%
373.2 Underground Streetlighting	2.95%	2.48%	0.47%	0.00%
373.4 Street lighting Trandformers	0.00%	0.00%	0.00%	0.00%
General Plant				
392.1 Transportation Equip Cars & Trucks	20.00%	20.00%	0.00%	0.00%
392.2 Transportation Equip Trailers	3.62%	3.99%	0.00%	-0.37%
394 Tools, Shop, and Garage Equipment	4.39%	4.39%	0.00%	0.00%
395 Laboratory Equipment	30.32%	30.32%	0.00%	0.00%
396.1 Power Operated Equip Hourly Rated	20.00%	20.00%	0.00%	0.00%
396.2 Power operated Equipment Other	3.17%	3.17%	0.00%	0.00%
GAS PLANT				
INTANGIBLE PLANT	0.00%	0.00%	0.00%	0.00%
UNDERGROUND STORAGE				
350.1 Land	0.00%	0.00%	0.00%	0.00%
350.2 Rights of Way	0.00%	0.00%	0.00%	0.00%
351.2 Compressor Station Structures	1.36%	1.24%	0.12%	0.00%
351.3 Reg Station Structures	0.00%	0.00%	0.00%	0.00%
351.4 Other Structures	0.92%	0.80%	0.12%	0.00%
352.40 Well Drilling	0.36%	0.26%	0.10%	0.00%
352.50 Well Equipment	3.46%	2.99%	0.47%	0.00%
352.1 Storage Leaseholds & Rights	0.00%	0.00%	0.00%	0.00%
352.2 Reservoirs	0.00%	0.00%	0.00%	0.00%
352.3 Nonrecoverable Natural Gas	0.92%	0.92%	0.00%	0.00%

Property Group	2006 ASL Rates	Life Rates	COR Rates	Salvage Rates
 Gas Stored Underground Non-Current	0.00%	0.00%	0.00%	0.00%
353 Lines	1.68%	1.45%	0.28%	-0.05%
354 Compressor Station Equipment	1.28%	1.16%	0.18%	-0.06%
355 Measuring & Regulating Equipment	1.22%	1.06%	0.21%	-0.05%
356 Purification Equipment	1.92%	1.62%	0.30%	0.00%
357 Other Equipment	2.18%	2.18%	0.00%	0.00%
TRANSMISSION PLANT				
365.2 Rights of Way	0.27%	0.27%	0.00%	0.00%
367 Mains	0.37%	0.32%	0.08%	-0.03%
DISTRIBUTION PLANT				
374 Land	0.00%	0.00%	0.00%	0.00%
374.2 Land Rights	0.04%	0.04%	0.00%	0.00%
375.1 City Gate Structures	1.06%	0.96%	0.10%	0.00%
375.2 Other Distribution Structures	8.35%	7.80%	0.55%	0.00%
376 Mains	1.76%	1.45%	0.37%	-0.06%
378 Measuring and Reg Equipment	2.53%	2.21%	0.37%	-0.05%
379 Meas & Reg Equipment - City Gate	2.33%	1.94%	0.43%	-0.04%
380 Services	3.60%	2.52%	1.08%	0.00%
381 Meters	3.99%	3.99%	0.00%	0.00%
382 Meter Installations (Combined with 381 Meters)	7.09%	7.09%	0.00%	0.00%
383 House Regulators	2.22%	2.04%	0.18%	0.00%
384 House Regulator Installations (Combined with 383)	2.23%	2.11%	0.12%	0.00%
385 Industrial Meas & Reg Station Equip	0.94%	0.94%	0.00%	0.00%
387 Other Equipment	3.48%	3.48%	0.00%	0.00%
GAS GENERAL PLANT				
392.1 Cars & Trucks	20.00%	20.00%	0.00%	0.00%
392.2 Trailers	4.76%	5.14%	0.00%	-0.38%
394 Other Equipment	4.68%	4.68%	0.00%	0.00%
395 Laboratory Equipment	36.02%	36.02%	0.00%	0.00%
396.1 Power Operated Equipment Hourly rated	20.00%	20.00%	0.00%	0.00%
396.2 Power Operated Equipment Other	2.69%	3.06%	0.00%	-0.37%

	2006			
	ASL	Life	COR	Salvage
Property Group	Rates	Rates	Rates	Rates
COMMON UTILITY PLANT				
INTANGIBLE PLANT				
301 Organization	0.00%	0.00%	0.00%	0.00%
302 Franchises and Consents	0.00%	0.00%	0.00%	0.00%
303 Software	20.00%	20.00%	0.00%	0.00%
303.1 CCS Software	10.00%	10.00%	0.00%	0.00%
GENERAL PLANT				
389.1 Land	0.00%	0.00%	0.00%	0.00%
389.2 Land Rights	2.95%	2.95%	0.00%	0.00%
390.10 Structures and Improvements - BOC	3.30%	2.87%	0.43%	0.00%
390.10 Structures and Improvements - LG&E Building	3.30%	2.87%	0.43%	0.00%
390.10 Structures and Improvements - BOC (Actors)	3.30%	2.87%	0.43%	0.00%
390.10 Structures and Improvements	3.30%	2.87%	0.43%	0.00%
390.20 Structures and Improvements - Transportation	25.92%	25.49%	0.43%	0.00%
390.30 Structures and Improvements - Stores	1.51%	1.32%	0.19%	0.00%
390.40 Structures and Improvements - Shops	1.37%	1.20%	0.17%	0.00%
390.60 Structures and Improvements - Microwave	2.31%	2.16%	0.15%	0.00%
391.10 Office Furniture	6.01%	6.01%	0.00%	0.00%
391.20 Office Equipment	8.78%	8.78%	0.00%	0.00%
391.30 Computer Equipment - Non PC	21.96%	21.96%	0.00%	0.00%
391.31 Personal Computers	20.68%	20.68%	0.00%	0.00%
391.40 Security Equipment	6.93%	6.93%	0.00%	0.00%
392.1 Cars & Trucks	20.00%	20.00%	0.00%	0.00%
392.2 Trailers	2.63%	2.92%	0.00%	-0.29%
393 Stores Equipment	5.60%	5.60%	0.00%	0.00%
394 Other Equipment	5.17%	5.17%	0.00%	0.00%
395 Laboratory Equipment	61.24%	61.24%	0.00%	0.00%
396.1 Power Operated Equipment Hourly	20.00%	20.00%	0.00%	0.00%
396.2 Power Operated Equipment Other	4.01%	5.00%	0.00%	-0.99%
397 Communications Equipment	12.00%	12.00%	0.00%	0.00%
397.10 Comm. Equip Computer	0.90%	0.90%	0.00%	0.00%
398.00 Miscellaneous Equipment	34.63%	34.63%	0.00%	0.00%

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CASE NO. 2009-00549

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

Question No. 163

- Q-163. Please provide any and all internal studies and correspondence from 2006-2009, inclusive, concerning FASB Statement No. 143, FIN 47 and FERC Order No. 631 in RM-02-7-000.
- A-163. See attached CD, in folder titled Question No. 163. LG&E has made its best effort to provide the most relevant documentation in response to this question in the time allowed other than documents that are subject to the attorney-client privilege or attorney work product protection.

CASE NO. 2009-00549

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

Question No. 164

- Q-164. Please provide complete copies of all correspondence with the following parties from 2006-2009, inclusive, regarding FASB Statement No. 143, FIN 47 and FERC Order 631 in RM02-7-000:
 - a. External auditors and other public accounting firms,
 - b. Consultants,
 - c. External counsel,
 - d. Federal and State regulatory agencies, and
 - e. Internal Revenue Service.
- A-164. a. See response to Question No. 163.
 - b. See response to Question No. 163.
 - c. Based on a reasonable search, there was no correspondence with external counsel.
 - d. See attached.
 - e. The Company had no correspondence with the IRS from 2006-2009 regarding FASB Statement No. 143, FIN 47 or FERC Order 631 in RM02-7-000.



Kent W. Blake Director State Regulation and Rates LG&E Energy LLC
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Louisville, Kentucky 40202
502-627-2573
502-217-2442 FAX
kant.blake@ligeenergy.com

January 23, 2006

Elizabeth O'Donnell
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40601

Dear Ms. O'Donnell:

On November 14, 2003 Louisville Gas and Electric Company ("LG&E") and Kentucky Utilities Company ("KU") (collectively the "Companies") filed applications (Case No. 2003-00426 and Case No. 2003-00427, respectively) seeking approval of accounting adjustments to their respective Earnings Sharing Mechanism filings for calendar year 2003. The accounting adjustment related to the Companies' adoption during 2003 of Statement of Financial Accounting Standards ("SFAS") No. 143, Accounting for Asset Retirement Obligations. During that proceeding, the Companies also requested approval to establish the regulatory asset and liability accounts associated with the adoption of SFAS No. 143. The accounting treatment and the establishment of the regulatory asset and liability accounts were approved by the Commission in their December 23, 2003 order in the two referenced cases.

In March 2005, the Financial Accounting Standards Board ("FASB") issued Financial Accounting Standards Board Interpretation No. 47, Accounting for Conditional Asset Retirement Obligations, an interpretation of FASB Statement No. 143 ("FIN 47"). FIN 47 clarifies that the term "conditional asset retirement obligation" as used in SFAS No. 143 refers 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. Stated otherwise: While the initial implementation of SFAS No. 143 required the accrual of an asset retirement obligation ("ARO") liability for legally required removal costs, AROs were not recorded for legally required disposal costs related to assets which themselves were never legally required to be retired. Therefore, even though a legal requirement may have existed to dispose of items such as asbestos once the building was leveled, there was no legal requirement to level the

Elizabeth O'Donnell Page 2 January 23, 2006

building (it could be abandoned in place), and so no ARO was recorded under SFAS 143. FIN 47 has provided interpretative guidance around this issue which resulted in the establishment of AROs for these "conditional" obligations based on the premise that, barring intervening circumstances, the building containing the asbestos will be removed from service as a result of its eventual deterioration. The ability of an entity to indefinitely defer settlement of an ARO does not relieve the entity of the obligation.

As a result of the issuance of FIN 47, the Companies recorded additional AROs, based on the authority to do so granted by the Commission in its December 23, 2003 Order. The accounting treatment for these additional AROs under FIN 47 remains the same as AROs set up under SFAS No. 143. In December 2005, LG&E recorded an additional \$12,254,653 and \$15,678,893 to the Regulatory Asset and Regulatory Liability accounts, respectively, established in 2003 for the adoption of SFAS No. 143 and approved by the Commission in Case No. 2003-00426. In December 2005, KU recorded an additional \$4,101,872 and \$4,587,474 to the Regulatory Asset and Regulatory Liability accounts, respectively, established in 2003 for the adoption of SFAS No. 143 and approved by the Commission in Case No. 2003-00427. The journal entries made by the Companies as required by the implementation of FIN 47 are shown on the enclosed documents.

As with the accounting for the ARO's in connection with the adoption of SFAS No. 143, the accounting for the implementation of FIN 47 will have no impact on the income statement or the net assets in the balance sheet. Furthermore, from a rate making perspective, the Companies believe that an adjustment is not needed for capitalization because the accounting for the AROs, consistent with the Commission's December 23, 2003 Order in Case No. 2003-00426 and Case No. 2003-00427, effectively removes all impacts of ARO accounting from the income statement and net assets in the balance sheet, accordingly, there is no impact on common equity or other capitalization accounts. The recorded regulatory assets, liabilities and credits offset the effects of the ARO accounting. However, the Companies do remove the AROs from the determination of rate base in accordance with the December 23, 2003 Order.

Should you have any questions concerning the enclosed or wish to schedule an informal conference to discuss the Companies implementation of FIN 47, please do not hesitate to contact me.

Sincerely,

Kent W. Blake

Enclosure

cc: Elizabeth E. Blackford Michael L. Kurtz

K. twBlake

2,022,511

Louisville Gas and Electric Company ARO JOURNAL ENTRIES REQUIRED AT IMPLEMENTATION

DESCRIPTION	DEBIT	CREDIT
Long Lived Assets - ARO	2,022,511	
COR Liability Accrued to Date	2,424,396	
Regulatory Asset	12,254,653	
Cumulative Effect	12,254,653	
Regulatory Credits		12,254,653
Regulatory Liability		
Accumulated Depreciation of ARO Asset		1,022,666
ARO Liability		15,678,893
	28,956,213	28,956,213
To record the implementation of FIN 47 (detail entries shown below)		

Long Lived Assets - ARO - BS Account 101 (Plant Account 317)

ARO Liability - BS Account 230

To record the initial present value of ARO liability

Upon implementation of FIN 47 the ARO liability (in current dollars) must be future valued at the anticipated inflation rate. The ARO liability must then be present valued back to when the itability was incurred using risk free rate plus risk premium at the time the liability was incurred. The ARO asset is valued at the present value of the liability at the time the liability is incurred.

Cumulative Effect Adjustment - IS Account 438 1,022,666
Accumulated Depreciation of ARO Asset - BS Account 108 1,022,666

To record accumulated depreciation on ARO assets

The ARO Asset is depreciated straight-line over the calculated ARO life. The cumulative effect adjustment is offset by a credit to Other Regulatory Credits (Account 407) and a debit to Regulatory Assets (Account 182.3)

Cumulative Effect Adjustment - IS Account 435
ARO Liability - BS Account 230
13,656,382

To record accumulated accretion on ARO liability

The total accretion expense that would have been incurred if the liability was accreted from the time the liability was incurred to date. The cumulative effect adjustment is offset by a credit to Other Regulatory Credits (Account 407) and a debit to Regulatory Assets (Account 182.3)

Accumulated Depreciation- BS Account 108 2,424,396
Cumulative Effect Adjustment - IS Account 435 2,424,396

To reclassify existing Cost of Removal

The COR liability currently reflected on the Balance Sheet must be fully reversed from the reserve. The cumulative effect adjustment is offset by a credit to Other Regulatory Credits (Account 407) and a debit to Regulatory Assets (Account 182.3)

Regulatory Assets - BS Account 182.3 12,254,653
Regulatory Credits - IS Account 407 12,254,653

Because ARQ costs qualify for SFAS No. 71 treatment the cumpletive effect adjustment is offset by a credit to Other Requisiony Credits (Account 407) and a debit to Regulatory Assets (Account 182.3)

Kentucky Utilities Company ARO JOURNAL ENTRIES REQUIRED AT IMPLEMENTATION

DESCRIPTION	DEBIT	CREDIT
Long Lived Assets - ARO	748,748	
COR Liability Accrued to Date		
Regulatory Asset	4,101,872	
Cumulative Effect	4,101,872	
Regulatory Credits	•	4,101,872
Regulatory Liability		
Accumulated Depreciation of ARO Asset		261,144
ARO Liability		4,587,474
·	8,950,490	8,950,490
To record the Implementation of FIN 47 (detail entries shown below)	5,225,422	_,,

Long Lived Assets - ARO - B\$ Account 101 (Plant Account 317) ARO Liability - B\$ Account 230	746,745	746,746
To record the initial present value of ARO liability		
Upon implementation of FIN 47 the ARO liability (in current dollars) must be future valued at the anticipated inflation rate. The ARO liability must then be present valued back to when the liability was incurred using risk free rate plus risk premium at the time the liability was incurred. The ARO asset is valued at the present value of the liability at the time the liability is incurred.		

Cumulative Effect Adjustment - IS Account 435 Accumulated Depreciation of ARO Asset - BS Account 108	261,144	261,144
To record accumulated depreciation on ARO assets		
The ARO Asset is depreciated straight-line over the calculated ARO life. The cumulative effect adjustment is offset by a credit to Other Regulatory Credits (Account 182.3)		

Cumulative Effect Adjustment - IS Account 435 ARO Liability - BS Account 230	3,840,728	3,840,728
To record accumulated accretion on ARO liability		
The total accretion expense that would have been incurred if the liability was accreted from the time the liability was incurred to date. The cumulative effect adjustment is offset by a credit to Other		
Regulatory Credits (Account 407) and a debit to Regulatory Assets (Account 182.3)		

Accumulated Depreciation- BS Account 108 Cumulative Effect Adjustment - IS Account 435

To reclassify existing Cost of Removal

The COR liability currently reflected on the Balance Sheet must be fully reversed from the reserve. The cumulative effect adjustment is offset by a credit to Other Regulatory Credita (Account 407) and a debit to Regulatory Assets (Account 182.3)

Regulatory Assets - BS Account 182.3 Regulatory Credits - IS Account 407

4,101,872

4,101,872

Because ARO costs quality for SFAS No. 71 treatment the cumulative effect adjustment is offset by a credit to Other Repulstory Credits (Account 407) and a debit to Regulatory Assets (Account 192.3)

CASE NO. 2009-00549

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

Question No. 165

- Q-165. Regarding FASB Statement No. 143, FIN 47, and FERC Order No. 631 in Docket No. RM02-7-000, on a plant account-by-plant account basis, please identify any and all "legal obligations" associated with the retirement of the assets contained in the account that result from the acquisition, construction, development and (or) the normal operation of the assets in the account. For the purposes of this question, please use the definition of a "legal obligation" provided in FASB Statement No. 143: "an obligation that a party is required to settle as a result of an existing or enacted law, statute, ordinance, or written or oral contract under the doctrine of promissory estoppel."
- A-165. See attached CD, in folder titled Question No. 165.