



COMPTON, KOTTKE & ASSOCIATES, P.S.C.  
CERTIFIED PUBLIC ACCOUNTANTS  
SINCE 1919

JOURNAL ENTRY  
October 31, 2013

To The Kentucky Public Service Commission

In the matter of the acquisition of Heritage Operating L.P. D/B/A  
as Bright's Propane Service, Inc. BY Amerigas, Inc.

The purchase price of Heritage Operating L.P. by Amerigas, Inc. did not have any allocation of the total dollars paid applied as consideration towards the acquisition of Bright's Propane Service, Inc. Therefore, there is no dollar amount (\$-0-) from which to derive a possible journal entry, for acquisition costs on the books of the above referenced utility. The original journal entry used at the time of Heritage's acquisition of Bright's Propane Service, Inc in 2008 will continue as the basis for carrying the value of the assets of the utility unless instructed otherwise by the Commission.

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