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PUBLIC SERVICE
COMMISSION

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

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

October 20, 2008

Robert M. Conroy
Director - Rates
T 502-627-3324
F 502-627-3213
robert.conroy@eon-us.com

RE: *Application of Kentucky Utilities Company for an Adjustment of Base Rates – Case No. 2008-00251*

Application of Kentucky Utilities Company to File Depreciation Study – Case No. 2007-00565

Dear Ms. Stumbo:

Please find enclosed and accept for filing the original and ten (10) copies of the Supplemental Response of Kentucky Utilities Company to the Kentucky Industrial Utility Customers, Inc. (KIUC) Second Set of Data Requests, Question No. 1 dated September 24, 2008, in the above-referenced matters.

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

Sincerely,

Robert M. Conroy

cc: Parties of Record

Ms. Stephanie L. Stumbo
October 20, 2008

Counsel of Record

Allyson K. Sturgeon, Senior Corporate Attorney – E.ON U.S. LLC
Robert M. Watt – Stoll Keenon Ogden PLLC (Kentucky Utilities)
Kendrick R. Riggs – Stoll Keenon Ogden PLLC (Kentucky Utilities)
W. Duncan Crosby – Stoll Keenon Ogden PLLC (Kentucky Utilities)
Dennis Howard II – Office of the Attorney General (AG)
Lawrence W. Cook – Office of the Attorney General (AG)
Paul D. Adams – Office of the Attorney General (AG)
Michael L. Kurtz – Boehm, Kurtz & Lowry (KIUC)
David C. Brown – Stites and Harbison (Kroger)
Willis L. Wilson – LFUCG Department of Law (LFUCG)
Joe F. Childers (CAK and CAC)

Consultants to the Parties

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

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF KENTUCKY	)	CASE NO.
UTILITIES COMPANY FOR AN	)	2008-00251
ADJUSTMENT OF BASE RATES)	

APPLICATION OF KENTUCKY	)	CASE NO.
UTILITIES COMPANY TO FILE	)	2007-00565
DEPRECIATION STUDY)	

**OCTOBER 20, 2008 SUPPLEMENTAL
RESPONSE OF
KENTUCKY UTILITIES COMPANY
TO THE
SECOND SET OF DATA REQUESTS OF THE
KENTUCKY INDUSTRIAL UTILITY CUSTOMERS, INC. (KIUC)
DATED SEPTEMBER 24, 2008**

FILED: OCTOBER 20, 2008

VERIFICATION

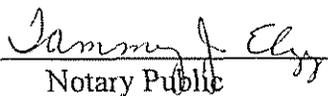
STATE OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **Robert M. Conroy**, being duly sworn, deposes and says that he is the Director, Rates for Kentucky Utilities Company, that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.



ROBERT M. CONROY

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 20th day of October, 2008.

 (SEAL)

Notary Public

My Commission Expires:

November 9, 2010

VERIFICATION

STATE OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **Shannon L. Charnas**, being duly sworn, deposes and says that she is the Director, Utility Accounting for Kentucky Utilities Company, that she has personal knowledge of the matters set forth in the responses for which she is identified as the witness, and the answers contained therein are true and correct to the best of her information, knowledge and belief.

Shannon L. Charnas
SHANNON L. CHARNAS

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 16th day of October, 2008.

Sammy J. Ely (SEAL)
Notary Public

My Commission Expires:

November 9, 2010

KENTUCKY UTILITIES COMPANY

CASE NO. 2008-00251

CASE NO. 2007-00565

**October 20, 2008 Supplemental Response to Second Set of Data Requests
of the Kentucky Industrial Utility Customers, Inc.
Dated September 24, 2008**

Question No. 2.1

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

Q-2.1. Please provide each of the 13 months and the 13 month average for the test year of each accounts payable balance by account/subaccount. Provide these amounts on a total Company, service (electric/gas) and jurisdictional basis. Provide all assumptions used to allocate amounts to service and/or jurisdiction.

A-2.1. **Original response (Charnas / Conroy):**

See attached. The Company does not maintain a jurisdictional balance sheet. The amounts allocated to Kentucky Retail and Other Jurisdictions were based on the April 2008 jurisdictional separation study that developed allocation factors for all elements of rate base and of cost of service. Depending on the type of account, the payable balance was assigned to the Kentucky retail jurisdiction using either a labor, rate base or energy allocator.

Supplemental response (Charnas / Conroy):

The attachment contains a description of each account/subaccount.

Kentucky Utilities Company
Monthly Balances - Accounts Payable
13 Months Ended April 30, 2008
Total Company

Account	Account Description	APR-2007	MAY-2007	JUN-2007	JUL-2007	AUG-2007	SEP-2007	OCT-2007	NOV-2007
232001	Accounts Payable - Regular	(64,696,314.96)	(56,564,330.71)	(79,510,965.98)	(108,586,076.03)	(114,762,858.06)	(130,162,782.50)	(140,469,222.30)	(89,076,622.77)
232002	Salaries/Wages Accrued	(2,700,960.40)	(3,342,060.34)	(1,506,650.54)	(1,661,588.35)	(2,553,295.80)	(2,681,779.64)	(3,363,401.94)	(1,297,529.22)
232004	Deferred Salaries (account closed 10/07 and transferred to account 253025 - Deferred Compensation)	(429,966.58)	(429,966.58)	(437,087.88)	(437,087.88)	-	-	-	-
232009	Purchasing Accrual	(589,724.77)	(595,923.84)	(582,200.55)	(563,346.36)	(732,404.89)	(691,490.01)	(709,906.09)	(743,355.67)
232010	Wholesale Purchases Accounts Payable	(6,965,599.88)	(7,665,000.36)	(7,417,282.29)	(5,641,659.57)	(9,070,791.05)	(5,753,423.56)	(5,603,811.26)	(6,425,103.43)
232011	Transmission Payable	(1,144,154.90)	(1,238,289.75)	(1,290,310.90)	(416,582.40)	(1,000,780.51)	(684,487.09)	(434,461.54)	(513,882.74)
232014	Receiving/Inspection Accrual	5,132.73	5,235.33	(549.80)	(549.80)	(501.77)	(501.77)	3,898.23	3,898.23
232015	Accounts Payable - Fuel	(26,241,671.80)	(23,740,786.29)	(23,949,551.20)	(26,486,901.46)	(25,943,853.96)	(15,185,768.02)	(29,165,225.64)	(24,033,798.63)
232100	Accounts Payable - Trade	(19,998,554.34)	(23,604,788.34)	(6,855,499.45)	(15,967,777.18)	(5,779,377.92)	(6,465,735.94)	(15,895,955.33)	(20,535,112.70)
232202	Louisville Political Action Committee Withholding Payable	-	43.00	-	-	-	-	-	-
232205	IBEW Union Dues Withholding Payable	-	2,059.56	-	-	-	-	-	-
232206	United Way Withholding Payable	-	3,734.87	-	-	-	-	-	-
232207	US Savings Bonds Withholding Payable	(1,842.50)	(1,717.50)	(1,792.50)	(1,767.50)	(1,792.50)	(1,717.50)	(1,792.50)	(1,717.50)
232211	TIA Liability	(103,128.84)	-	-	-	-	-	-	-
232214	401(k) Withholding Payable	994.28	994.28	994.28	994.28	994.28	994.28	-	-
232216	Dependent Care Assistance Plan Withholding Payable	(5,684.37)	(6,527.97)	(5,554.45)	(7,055.07)	(4,806.05)	(4,827.65)	(4,316.45)	(5,128.95)
232220	Credit Union Withholding Payable	-	901.00	-	-	-	-	-	-
232223	Garnishees Withholding Payable	(660.91)	1,749.75	-	-	-	-	-	-
232229	US Savings Bonds Withholding Payable	-	-	-	-	-	-	-	-
232234	Dependent Care Assistance Plan Withholding Payable	-	-	-	-	-	-	-	-
232235	United Steel Workers Union Dues	-	2,787.47	-	-	-	-	-	-
232238	Health Care Reimbursement Account Withholding Payable	(20,008.28)	(20,803.18)	(20,569.51)	(20,374.96)	(22,456.68)	(14,418.76)	(19,467.86)	(18,033.10)
232239	Universal Life Insurance Withholding Payable	(455.70)	(455.70)	(455.70)	(455.70)	(455.70)	(455.70)	(455.70)	(455.70)
232241	Health Care Reimbursement Account Withholding Payable	-	-	-	-	-	-	-	-
232242	Universal Life Insurance Withholding Payable	-	-	-	-	-	-	-	-

Kentucky Utilities Company
Monthly Balances - Accounts Payable
13 Months Ended April 30, 2008
Total Company

Account	Account Description	DEC-2007	JAN-2008	FEB-2008	MAR-2008	APR-2008	13 Month Total	13 Month Average
232001	Accounts Payable - Regular	(108,746,084.04)	(102,743,030.03)	(85,506,912.28)	(94,147,777.20)	(77,041,048.17)	(1,252,016,025.03)	(96,308,925.00)
232002	Salaries/Wages Accrued	(1,580,764.34)	(2,245,196.41)	(2,485,968.24)	(3,059,737.57)	(3,291,416.92)	(31,770,349.71)	(2,443,873.05)
232004	Deferred Salaries (account closed 10/07 and transferred to account 253025 - Deferred Compensation)	-	-	-	-	-	(1,734,108.92)	(133,392.99)
232009	Purchasing Accrual	(675,182.41)	(595,148.13)	(571,442.51)	(591,785.12)	(617,411.25)	(8,259,321.60)	(635,332.43)
232010	Wholesale Purchases Accounts Payable	(4,405,204.22)	(7,036,212.95)	(11,248,382.15)	(8,693,209.22)	(9,104,492.58)	(95,030,172.52)	(7,310,013.27)
232011	Transmission Payable	(410,458.77)	(500,254.83)	(771,031.02)	(753,179.49)	(772,783.13)	(9,930,657.07)	(763,896.70)
232014	Receiving/Inspection Accrual	3,898.23	3,898.23	3,898.23	-	-	27,755.07	2,135.08
232015	Accounts Payable - Fuel	(19,571,630.90)	(25,853,249.38)	(23,627,635.47)	(22,734,432.29)	(24,943,985.26)	(311,478,490.30)	(23,959,883.87)
232100	Accounts Payable - Trade	(21,284,385.20)	(4,402,514.50)	(16,028,503.75)	(13,011,446.28)	(15,859,644.26)	(185,690,295.19)	(14,283,868.86)
232202	Louisville Political Action Committee Withholding Payable	-	-	-	-	-	43.00	3.31
232205	IBEW Union Dues Withholding Payable	-	-	-	-	-	2,059.56	158.43
232206	United Way Withholding Payable	-	-	-	-	-	3,734.87	287.30
232207	US Savings Bonds Withholding Payable	(1,842.50)	(1,717.50)	(1,792.50)	-	-	(19,492.50)	(1,499.42)
232211	TIA Liability	(5,162,296.80)	(5,162,296.80)	(5,162,296.80)	-	122.52	(15,589,896.72)	(1,199,222.82)
232214	401(k) Withholding Payable	-	-	-	-	-	5,965.68	458.90
232216	Dependent Care Assistance Plan Withholding Payable	(5,283.00)	(6,508.62)	(5,147.19)	-	-	(60,839.77)	(4,679.98)
232220	Credit Union Withholding Payable	-	-	-	-	-	901.00	69.31
232223	Garnishees Withholding Payable	-	-	-	-	2,575.28	3,664.12	281.86
232229	US Savings Bonds Withholding Payable	-	-	-	(1,717.50)	(1,792.50)	(3,510.00)	(270.00)
232234	Dependent Care Assistance Plan Withholding Payable	-	-	-	(6,348.70)	(7,190.21)	(13,538.91)	(1,041.45)
232235	United Steel Workers Union Dues	-	-	-	-	-	2,787.47	214.42
232238	Health Care Reimbursement Account Withholding Payable	(18,742.91)	(19,884.42)	(16,727.17)	-	-	(211,486.83)	(16,268.22)
232239	Universal Life Insurance Withholding Payable	(455.70)	(455.70)	-	-	-	(4,557.00)	(350.54)
232241	Health Care Reimbursement Account Withholding Payable	-	-	-	(13,580.14)	(14,227.63)	(27,807.77)	(2,139.06)
232242	Universal Life Insurance Withholding Payable	-	-	-	(455.70)	(455.70)	(911.40)	(70.11)

Kentucky Utilities Company
Monthly Balances - Accounts Payable
13 Months Ended April 30, 2008
Kentucky Jurisdictional

Account	Account Description	Allocator	APR-2007	MAY-2007	JUN-2007	JUL-2007	AUG-2007	SEP-2007	OCT-2007	NOV-2007
232001	Accounts Payable - Regular	0.8796	(56,907,618.32)	(49,754,632.00)	(69,938,754.73)	(95,513,553.95)	(100,946,722.04)	(114,492,671.65)	(123,558,333.93)	(78,354,575.03)
232002	Salaries/Wages Accrued	0.8914	(2,407,604.24)	(2,979,073.16)	(1,343,010.52)	(1,481,120.25)	(2,275,977.75)	(2,390,506.73)	(2,998,096.81)	(1,156,602.24)
232004	Deferred Salaries (account closed 10/07 and transferred to account 253025 - Deferred Compensation)	0.8914	(383,267.14)	(383,267.14)	(389,614.98)	(389,614.98)				
232009	Purchasing Accrual	0.8796	(518,728.65)	(524,181.42)	(512,110.26)	(495,525.90)	(644,231.71)	(608,242.52)	(624,441.51)	(653,864.15)
232010	Wholesale Purchases Accounts Payable	0.8796	(6,127,021.29)	(6,742,221.95)	(6,524,326.30)	(4,962,468.26)	(7,978,771.51)	(5,060,777.14)	(4,929,176.45)	(5,651,594.44)
232011	Transmission Payable	0.8796	(1,006,411.73)	(1,089,213.82)	(1,134,972.22)	(366,430.64)	(880,297.98)	(602,082.67)	(382,157.34)	(452,017.13)
232014	Receiving/Inspection Accrual	0.8796	4,514.81	4,605.06	(483.61)	(483.61)	(441.36)	(441.36)	3,428.93	3,428.93
232015	Accounts Payable - Fuel	0.8684	(22,788,617.75)	(20,616,815.42)	(20,798,109.65)	(23,001,578.46)	(22,529,988.77)	(13,187,523.47)	(25,327,470.89)	(20,871,271.24)
232100	Accounts Payable - Trade	0.8796	(17,590,957.04)	(20,763,041.70)	(6,031,055.31)	(14,045,439.37)	(5,083,606.89)	(5,687,335.26)	(13,982,264.05)	(18,062,919.91)
232202	Louisville Political Action Committee Withholding Payable			1,835.87						
232205	IBEW Union Dues Withholding Payable	0.8914		3,329.22						
232206	United Way Withholding Payable	0.8914	(1,642.38)	(1,530.96)	(1,597.81)	(1,575.53)	(1,597.81)	(1,530.96)	(1,597.81)	(1,530.96)
232207	US Savings Bonds Withholding Payable	0.8914	(91,927.63)							
232211	TIA Liability	0.8914	886.29	886.29	886.29	886.29	886.29	886.29		
232214	401(k) Withholding Payable	0.8914	(5,066.98)	(5,818.96)	(4,951.17)	(6,288.81)	(4,284.06)	(4,303.31)	(3,847.63)	(4,571.89)
232216	Dependent Care Assistance Plan Withholding Payable	0.8914		803.14						
232220	Credit Union Withholding Payable	0.8914								
232223	Garnishees Withholding Payable	0.8914	(589.13)	1,559.71						
232229	US Savings Bonds Withholding Payable	0.8914								
232234	Dependent Care Assistance Plan Withholding Payable	0.8914		2,484.72						
232235	United Steel Workers Union Dues	0.8914	(17,835.14)	(18,543.71)	(18,335.42)	(18,162.00)	(20,017.62)	(12,852.71)	(17,353.42)	(16,074.49)
232238	Health Care Reimbursement Account Withholding Payable	0.8914	(406.21)	(406.21)	(406.21)	(406.21)	(406.21)	(406.21)	(406.21)	(406.21)
232239	Universal Life Insurance Withholding Payable	0.8914								
232241	Health Care Reimbursement Account Withholding Payable	0.8914								
232242	Universal Life Insurance Withholding Payable	0.8914								

Kentucky Utilities Company
Monthly Balances - Accounts Payable
13 Months Ended April 30, 2008
Kentucky Jurisdictional

Account	Account Description	DEC-2007	JAN-2008	FEB-2008	MAR-2008	APR-2008	13 Month Total	13 Month Average
232001	Accounts Payable - Regular	(95,654,298.82)	(90,373,943.88)	(75,212,857.65)	(82,813,461.22)	(67,766,186.79)	(1,101,287,610.01)	(84,714,431.54)
232002	Salaries/Wages Accrued	(1,409,074.68)	(2,001,341.59)	(2,215,962.76)	(2,727,413.97)	(2,933,930.21)	(28,319,714.91)	(2,178,439.61)
232004	Deferred Salaries (account closed 10/07 and transferred to account 253025 - Deferred Compensation)	-	-	-	-	-	(1,545,764.24)	(118,904.94)
232009	Purchasing Accrual	(593,898.17)	(523,499.10)	(502,647.37)	(520,540.96)	(543,081.99)	(7,264,993.71)	(558,845.67)
232010	Wholesale Purchases Accounts Payable	(3,874,868.00)	(6,189,133.36)	(9,894,205.54)	(7,646,646.22)	(8,008,415.77)	(83,589,626.23)	(6,429,971.25)
232011	Transmission Payable	(361,044.23)	(440,029.87)	(678,207.70)	(662,505.29)	(679,748.88)	(6,735,119.50)	(671,932.27)
232014	Receiving/Inspection Accrual	3,428.93	3,428.93	3,428.93	-	-	24,414.58	1,878.04
232015	Accounts Payable - Fuel	(16,996,265.28)	(22,451,306.54)	(20,518,553.74)	(19,742,884.19)	(21,661,689.45)	(270,492,074.85)	(20,807,082.68)
232100	Accounts Payable - Trade	(18,721,988.57)	(3,872,502.09)	(14,098,855.15)	(11,445,016.91)	(13,950,324.42)	(163,335,306.67)	(12,564,254.36)
232202	Louisville Political Action Committee Withholding Payable	-	-	-	-	-	1,835.87	141.22
232205	IBEW Union Dues Withholding Payable	-	-	-	-	-	3,329.22	256.09
232206	United Way Withholding Payable	-	-	-	-	-	(17,375.37)	(1,336.57)
232207	US Savings Bonds Withholding Payable	(1,642.38)	(1,530.96)	(1,597.81)	-	109.21	(13,896,650.03)	(1,068,973.08)
232211	TIA Liability	(4,601,610.47)	(4,601,610.47)	(4,601,610.47)	-	-	5,317.74	409.06
232214	401(k) Withholding Payable	-	-	-	-	-	(54,231.86)	(4,171.68)
232216	Dependent Care Assistance Plan Withholding Payable	(4,709.20)	(5,801.71)	(4,588.14)	-	-	803.14	61.78
232220	Credit Union Withholding Payable	-	-	-	-	2,295.57	3,266.15	251.24
232223	Garnishees Withholding Payable	-	-	-	(1,530.96)	(1,597.81)	(3,128.77)	(240.67)
232229	US Savings Bonds Withholding Payable	-	-	-	(5,659.16)	(6,409.27)	(12,068.43)	(928.34)
232234	Dependent Care Assistance Plan Withholding Payable	-	-	-	-	-	2,484.72	191.13
232235	United Steel Workers Union Dues	-	-	-	-	-	(188,516.86)	(14,501.30)
232238	Health Care Reimbursement Account Withholding Payable	(16,707.21)	(17,724.74)	(14,910.40)	-	-	(4,062.10)	(312.47)
232239	Universal Life Insurance Withholding Payable	(406.21)	(406.21)	-	-	-	(12,682.34)	(1,906.73)
232241	Health Care Reimbursement Account Withholding Payable	-	-	-	(12,105.18)	(12,682.34)	(24,787.52)	(1,906.73)
232242	Universal Life Insurance Withholding Payable	-	-	-	(406.21)	(406.21)	(812.42)	(62.49)

Kentucky Utilities Company
Monthly Balances - Accounts Payable
13 Months Ended April 30, 2008
Other Jurisdictional

Account	Account Description	Allocator	APR-2007	MAY-2007	JUN-2007	JUL-2007	AUG-2007	SEP-2007	OCT-2007	NOV-2007
232001	Accounts Payable - Regular	0.1204	(7,788,696.64)	(6,809,698.71)	(9,572,211.25)	(13,072,522.08)	(13,816,136.02)	(15,670,110.85)	(16,910,888.37)	(10,724,047.74)
232002	Salaries/Wages Accrued	0.1086	(293,356.16)	(362,987.18)	(163,640.02)	(180,468.10)	(277,318.05)	(291,272.91)	(365,305.13)	(140,926.98)
232004	Deferred Salaries (account closed 10/07 and transferred to account 253025 - Deferred Compensation)	0.1086	(46,699.44)	(46,699.44)	(47,472.90)	(47,472.90)	.	.	.	.
232009	Purchasing Accrual	0.1204	(70,996.12)	(71,742.42)	(70,090.29)	(67,820.46)	(88,173.18)	(83,247.49)	(85,464.58)	(89,491.52)
232010	Wholesale Purchases Accounts Payable	0.1204	(838,578.59)	(922,778.41)	(892,955.99)	(679,191.31)	(1,092,019.54)	(692,646.42)	(674,634.81)	(773,508.99)
232011	Transmission Payable	0.1204	(137,743.17)	(149,075.93)	(155,338.68)	(50,151.76)	(120,482.53)	(82,404.42)	(52,304.20)	(61,865.61)
232014	Receiving/Inspection Accrual	0.1204	617.92	630.27	(66.19)	(66.19)	(60.41)	(60.41)	469.30	469.30
232015	Accounts Payable - Fuel	0.1316	(3,453,054.05)	(3,123,970.87)	(3,151,441.55)	(3,485,323.00)	(3,413,865.19)	(1,998,244.55)	(3,837,754.75)	(3,162,527.39)
232100	Accounts Payable - Trade	0.1204	(2,407,597.30)	(2,841,746.64)	(825,444.14)	(1,922,337.81)	(695,771.03)	(778,400.68)	(1,913,691.28)	(2,472,192.79)
232202	Louisville Political Action Committee Withholding Payable	1.0000	.	43.00	.	.	.	.	.	.
232205	IBEW Union Dues Withholding Payable	0.1086	.	223.69	.	.	.	.	.	.
232206	United Way Withholding Payable	0.1086	.	405.65	.	.	.	.	.	.
232207	US Savings Bonds Withholding Payable	0.1086	(200.12)	(186.54)	(194.69)	(191.97)	(194.69)	(186.54)	(194.69)	(186.54)
232211	TIA Liability	0.1086	(11,201.01)	.	.	.	.	.	.	.
232214	401(k) Withholding Payable	0.1086	107.99	107.99	107.99	107.99	107.99	107.99	.	.
232216	Dependent Care Assistance Plan Withholding Payable	0.1086	(617.39)	(709.01)	(603.28)	(756.26)	(521.99)	(524.34)	(468.82)	(557.06)
232220	Credit Union Withholding Payable	0.1086	.	97.86	.	.	.	.	.	.
232223	Garnishees Withholding Payable	0.1086	(71.78)	190.04	.	.	.	.	.	.
232229	US Savings Bonds Withholding Payable	0.1086	.	.	.	.	.	.	.	.
232234	Dependent Care Assistance Plan Withholding Payable	0.1086	.	.	.	.	.	.	.	.
232235	United Steel Workers Union Dues	0.1086	.	302.75	.	.	.	.	.	.
232238	Health Care Reimbursement Account Withholding Payable	0.1086	(2,173.14)	(2,259.47)	(2,234.09)	(2,212.96)	(2,439.06)	(1,566.05)	(2,114.44)	(1,958.61)
232239	Universal Life Insurance Withholding Payable	0.1086	(49.49)	(49.49)	(49.49)	(49.49)	(49.49)	(49.49)	(49.49)	(49.49)
232241	Health Care Reimbursement Account Withholding Payable	0.1086	.	.	.	.	.	.	.	.
232242	Universal Life Insurance Withholding Payable	0.1086	.	.	.	.	.	.	.	.

Kentucky Utilities Company
Monthly Balances - Accounts Payable
13 Months Ended April 30, 2008
Other Jurisdictional

Account	Account Description	DEC-2007	JAN-2008	FEB-2008	MAR-2008	APR-2008	13 Month Total	13 Month Average
232001	Accounts Payable - Regular	(13,091,785.22)	(12,369,086.15)	(10,294,054.63)	(11,334,315.98)	(9,274,861.38)	(150,728,415.02)	(11,594,493.46)
232002	Salaries/Wages Accrued	(171,689.66)	(243,854.82)	(270,005.48)	(332,323.60)	(357,486.71)	(3,450,634.80)	(265,433.45)
232004	Deferred Salaries (account closed 10/07 and transferred to account 253025 - Deferred Compensation)	.	.	.	.	.	(188,344.68)	(14,488.05)
232009	Purchasing Accrual	(81,284.24)	(71,649.03)	(68,795.14)	(71,244.16)	(74,329.26)	(994,327.89)	(76,486.76)
232010	Wholesale Purchases Accounts Payable	(530,336.22)	(847,079.59)	(1,354,176.61)	(1,046,563.00)	(1,096,076.81)	(11,440,546.29)	(880,042.02)
232011	Transmission Payable	(49,414.54)	(60,224.96)	(92,823.32)	(90,674.20)	(93,034.25)	(1,195,537.57)	(91,964.43)
232014	Receiving/Inspection Accrual	469.30	469.30	469.30	.	.	3,341.49	257.04
232015	Accounts Payable - Fuel	(2,575,365.62)	(3,401,942.84)	(3,109,081.73)	(2,991,548.10)	(3,282,295.81)	(40,986,415.45)	(3,152,801.19)
232100	Accounts Payable - Trade	(2,562,396.63)	(530,012.41)	(1,929,648.60)	(1,566,429.37)	(1,909,319.64)	(22,354,988.52)	(1,719,614.50)
232202	Louisville Political Action Committee Withholding Payable	.	.	.	.	.	43.00	3.31
232205	IBEW Union Dues Withholding Payable	.	.	.	.	.	223.69	17.21
232206	United Way Withholding Payable	.	.	.	.	.	405.65	31.20
232207	US Savings Bonds Withholding Payable	(200.12)	(186.54)	(194.69)	.	.	(2,117.13)	(162.86)
232211	TIA Liability	(560,686.33)	(560,686.33)	(560,686.33)	.	13.31	(1,693,246.69)	(130,249.75)
232214	401(k) Withholding Payable	.	.	.	.	.	647.94	49.84
232216	Dependent Care Assistance Plan Withholding Payable	(573.80)	(706.91)	(559.05)	.	.	(6,607.91)	(508.30)
232220	Credit Union Withholding Payable	.	.	.	.	.	97.86	7.53
232223	Garnishees Withholding Payable	.	.	.	.	279.71	397.97	30.61
232229	US Savings Bonds Withholding Payable	.	.	.	(186.54)	(194.69)	(381.23)	(29.33)
232234	Dependent Care Assistance Plan Withholding Payable	.	.	.	(689.54)	(780.94)	(1,470.48)	(113.11)
232235	United Steel Workers Union Dues	.	.	.	.	.	302.75	23.29
232238	Health Care Reimbursement Account Withholding Payable	(2,035.70)	(2,159.68)	(1,816.77)	.	.	(22,969.97)	(1,766.92)
232239	Universal Life Insurance Withholding Payable	(49.49)	(49.49)	.	.	.	(494.90)	(38.07)
232241	Health Care Reimbursement Account Withholding Payable	.	.	.	(1,474.96)	(1,545.29)	(3,020.25)	(232.33)
232242	Universal Life Insurance Withholding Payable	.	.	.	(49.49)	(49.49)	(98.98)	(7.61)