



RECEIVED

OCT 20 2008

PUBLIC SERVICE  
COMMISSION

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

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

October 20, 2008

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

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

***Application of Louisville Gas and Electric Company to File Depreciation Study – Case No. 2007-00564***

Dear Ms. Stumbo:

Please find enclosed and accept for filing the original and ten (10) copies of the Supplemental Response of Louisville Gas and Electric 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

Counsel of Record

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

Consultants to the Parties

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

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

**In the Matter of:**

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

<b>APPLICATION OF LOUISVILLE GAS )</b>	<b>CASE NO.</b>
<b>AND ELECTRIC COMPANY TO FILE )</b>	<b>2007-00564</b>
<b>DEPRECIATION STUDY )</b>	

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

**FILED: OCTOBER 20, 2008**



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2008-00252**

**CASE NO. 2007-00564**

**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**

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):**

See attached. The Company does not maintain an electric/gas balance sheet. The amounts allocated to electric and gas were calculated based on the April 2008 allocation percentages. These percentages were developed by separating the Company's investment in facilities and operating funds between electric and gas services.

**Supplemental response (Charnas):**

The attachment contains a description of each account/subaccount.

Louisville Gas & Electric 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	\$ (54,815,473.85)	\$ (40,220,585.43)	\$ (52,357,056.14)	\$ (46,948,902.97)	\$ (58,729,280.64)	\$ (57,354,310.14)	\$ (51,573,456.86)	\$ (47,783,964.49)
232002	Salaries/Wages Accrued	(1,545,168.01)	(2,130,313.51)	(2,554,640.54)	(3,040,199.42)	(1,458,301.47)	(1,721,055.03)	(1,946,011.21)	(2,708,458.44)
232004	Deferred Salaries (account closed 10/07 and transferred to account 253025 - Deferred Compensation)	(343,820.86)	(345,156.70)	(352,533.97)	(353,869.81)	-	-	-	-
232008	Sundry Billing Refunds	(10,080.68)	(11,542.12)	(8,142.32)	1,776.00	1,776.00	-	(3,559.32)	(3,710.00)
232009	Purchasing Accrual	(663,293.43)	(685,746.79)	(703,803.57)	(676,559.03)	(667,850.79)	(750,783.96)	(767,293.95)	(726,332.88)
232010	Wholesale Purchases Accounts Payable	(2,220,927.34)	(2,121,074.31)	(2,236,138.01)	(2,079,604.74)	(1,997,466.11)	(2,102,478.05)	(2,042,461.34)	(2,221,474.65)
232011	Transmission Payable	(662,505.25)	(694,548.34)	(780,574.81)	(146,334.73)	(399,785.62)	52,541.25	(131,242.65)	(130,510.87)
232014	Receiving/Inspection Accrual	800.95	800.95	-	-	-	279.14	279.14	279.14
232015	Accounts Payable - Fuel	(20,752,755.04)	(17,969,587.64)	(14,345,588.67)	(14,930,464.92)	(18,637,924.20)	(19,282,377.73)	(13,492,504.36)	(15,283,971.22)
232100	Accounts Payable - Trade	(8,181,249.29)	(6,387,544.88)	(5,638,864.90)	(6,524,565.21)	(8,154,763.45)	(6,964,494.06)	(8,792,579.90)	(7,160,756.42)
232202	Louisville Political Action Committee Withholding Payable	-	-	-	-	-	-	-	-
232203	Work Shoes Withholding Payable	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	-	-
232205	IBEW Union Dues Withholding Payable	-	-	-	-	-	-	-	-
232206	United Way Withholding Payable	-	-	-	-	-	-	-	-
232207	US Savings Bonds Withholding Payable	(6,256.50)	(6,554.00)	(6,551.50)	(6,536.50)	(6,534.00)	(6,431.50)	(6,504.00)	(6,201.50)
232211	TIA Liability	(63,988.36)	-	-	-	-	-	-	-
232214	401(k) Withholding Payable	-	-	(742.33)	-	-	-	-	-
232216	Dependent Care Assistance Plan Withholding Payable	(2,227.59)	(3,885.10)	(3,295.97)	(1,980.14)	(3,553.31)	(271.51)	(71.50)	(220.68)
232220	Credit Union Withholding Payable	-	-	(80.00)	-	-	-	-	-
232223	Garnishees Withholding Payable	-	-	(321.40)	-	-	-	-	-
232229	US Savings Bonds Withholding Payable	-	-	-	-	-	-	-	-
232233	401(k) Withholding Payable	-	-	-	-	-	-	-	-
232234	Dependent Care Assistance Plan Withholding Payable	-	-	-	-	-	-	-	-
232238	Health Care Reimbursement Account Withholding Payable	(12,425.66)	(16,026.00)	(16,261.44)	(18,860.09)	(18,031.20)	(17,775.13)	(22,431.04)	(17,103.80)
232239	Universal Life Insurance Withholding Payable	(910.20)	(910.20)	(910.20)	(910.20)	(910.20)	(1,819.78)	(910.20)	(910.20)
232241	Health Care Reimbursement Account Withholding Payable	-	-	-	-	-	-	-	-
232242	Universal Life Insurance Withholding Payable	-	-	-	-	-	-	-	-

Louisville Gas & Electric 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	\$ (63,798,743.52)	\$ (75,239,867.16)	\$ (79,556,447.24)	\$ (74,784,312.07)	\$ (61,154,917.37)	\$ (764,317,317.88)	\$ (58,793,639.84)
232002	Salaries/Wages Accrued	(3,001,064.47)	(3,555,709.87)	(1,376,821.12)	(2,083,981.17)	(2,070,438.24)	(29,192,162.50)	(2,245,550.96)
232004	Deferred Salaries (account closed 10/07 and transferred to account 253025 - Deferred Compensation)	-	-	-	-	-	(1,395,381.34)	(107,337.03)
232008	Sundry Billing Refunds	(204,949.83)	-	-	-	(24,286.30)	(262,718.57)	(20,209.12)
232009	Purchasing Accrual	(599,852.42)	(643,419.88)	(806,056.18)	(717,790.11)	(754,202.78)	(9,162,985.77)	(704,845.06)
232010	Wholesale Purchases Accounts Payable	(2,113,236.07)	(2,756,343.29)	(1,975,333.60)	(2,202,309.46)	(1,935,317.90)	(28,004,164.87)	(2,154,166.53)
232011	Transmission Payable	(103,063.39)	(98,691.43)	(182,656.73)	(148,314.54)	(149,087.15)	(3,574,774.26)	(274,982.64)
232014	Receiving/Inspection Accrual	279.14	279.14	279.14	-	-	3,276.74	252.06
232015	Accounts Payable - Fuel	(25,844,529.02)	(15,362,191.86)	(14,115,739.34)	(13,805,837.79)	(19,129,941.61)	(222,953,413.40)	(17,150,262.57)
232100	Accounts Payable - Trade	(13,801,878.02)	(5,937,984.03)	(9,918,997.44)	(11,531,673.08)	(7,574,583.53)	(106,569,935.21)	(8,197,687.32)
232202	Louisville Political Action Committee Withholding Payable	-	84.00	-	-	-	84.00	6.46
232203	Work Shoes Withholding Payable	-	-	-	-	-	(0.18)	(0.01)
232205	IBEW Union Dues Withholding Payable	-	20,350.83	-	(72.50)	(72.50)	20,205.83	1,554.29
232206	United Way Withholding Payable	-	5,698.91	-	-	-	5,698.91	438.38
232207	US Savings Bonds Withholding Payable	(6,249.00)	(6,346.50)	(6,201.50)	-	-	(70,366.50)	(5,412.81)
232211	TIA Liability	(5,665,180.85)	(5,665,180.85)	(5,665,180.85)	-	-	(17,059,530.91)	(1,312,271.61)
232214	401(k) Withholding Payable	(198.47)	-	-	-	-	(940.80)	(72.37)
232216	Dependent Care Assistance Plan Withholding Payable	(349.19)	(229.67)	(324.65)	-	-	(16,409.31)	(1,262.25)
232220	Credit Union Withholding Payable	-	174,379.00	-	20.00	-	174,319.00	13,409.15
232223	Garnishees Withholding Payable	-	5,738.03	-	-	3,553.87	8,970.50	690.04
232229	US Savings Bonds Withholding Payable	-	-	-	(6,449.00)	(6,266.50)	(12,715.50)	(978.12)
232233	401(k) Withholding Payable	-	-	-	(1,331.57)	-	(1,331.57)	(102.43)
232234	Dependent Care Assistance Plan Withholding Payable	-	-	-	(1,208.59)	(987.01)	(2,195.60)	(168.89)
232238	Health Care Reimbursement Account Withholding Payable	(20,844.69)	(22,246.12)	(19,748.25)	-	-	(201,753.42)	(15,519.49)
232239	Universal Life Insurance Withholding Payable	(910.20)	(910.20)	(910.20)	-	-	(10,921.78)	(840.14)
232241	Health Care Reimbursement Account Withholding Payable	-	-	-	(14,831.84)	(14,988.47)	(29,820.31)	(2,293.87)
232242	Universal Life Insurance Withholding Payable	-	-	-	(910.20)	(910.20)	(1,820.40)	(140.03)

Louisville Gas & Electric Company  
Monthly Balances - Accounts Payable  
13 Months Ended April 30, 2008  
Electric Only

Account	Account Description	APR-2007	MAY-2007	JUN-2007	JUL-2007	AUG-2007	SEP-2007	OCT-2007	NOV-2007
232001	Accounts Payable - Regular	\$ (44,131,938.00)	\$ (32,381,593.33)	\$ (42,152,665.90)	\$ (37,798,561.78)	\$ (47,282,943.84)	\$ (46,175,955.09)	\$ (41,521,790.12)	\$ (38,470,869.81)
232002	Salaries/Wages Accrued	(1,244,014.76)	(1,715,115.41)	(2,056,741.10)	(2,447,664.55)	(1,174,078.51)	(1,385,621.40)	(1,566,733.63)	(2,180,579.89)
232004	Deferred Salaries (account closed 10/07 and transferred to account 253025 - Deferred Compensation)	(276,810.17)	(277,885.66)	(283,825.10)	(284,900.58)	-	-	-	-
232008	Sundry Billing Refunds	(8,115.96)	(9,292.56)	(6,555.38)	1,429.86	1,429.86	-	(2,865.61)	(2,986.92)
232009	Purchasing Accrual	(534,017.54)	(552,094.74)	(566,632.25)	(544,697.68)	(537,686.67)	(604,456.17)	(617,748.36)	(584,770.60)
232010	Wholesale Purchases Accounts Payable	(1,788,068.60)	(1,707,676.93)	(1,800,314.71)	(1,674,289.78)	(1,608,159.97)	(1,692,705.08)	(1,644,385.62)	(1,788,509.24)
232011	Transmission Payable	(533,382.98)	(559,180.87)	(628,440.78)	(117,814.09)	(321,867.40)	42,300.96	(105,663.46)	(105,074.30)
232014	Receiving/Inspection Accrual	644.84	644.84	-	-	-	224.74	224.74	224.74
232015	Accounts Payable - Fuel	(16,708,043.08)	(14,467,315.01)	(11,549,633.44)	(12,020,517.31)	(15,005,392.77)	(15,524,242.31)	(10,862,815.26)	(12,305,125.23)
232100	Accounts Payable - Trade	(6,586,723.80)	(5,142,612.38)	(4,539,850.13)	(5,252,928.26)	(6,565,400.05)	(5,607,114.17)	(7,078,906.08)	(5,765,124.99)
232202	Louisville Political Action Committee Withholding Payable	-	-	-	-	-	-	-	-
232203	Work Shoes Withholding Payable	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	-	-
232205	IBEW Union Dues Withholding Payable	-	-	-	-	-	-	-	-
232206	United Way Withholding Payable	-	-	-	-	-	-	-	-
232207	US Savings Bonds Withholding Payable	(5,037.11)	(5,276.63)	(5,274.61)	(5,262.54)	(5,260.52)	(5,178.00)	(5,236.37)	(4,992.83)
232211	TIA Liability	(51,517.03)	-	-	-	-	-	-	-
232214	401(k) Withholding Payable	-	-	(597.65)	-	-	-	-	-
232216	Dependent Care Assistance Plan Withholding Payable	(1,793.43)	(3,127.89)	(2,653.59)	(1,594.21)	(2,860.77)	(218.59)	(57.56)	(177.67)
232220	Credit Union Withholding Payable	-	-	(64.41)	-	-	-	-	-
232223	Garnishees Withholding Payable	-	-	(258.76)	-	-	-	-	-
232229	US Savings Bonds Withholding Payable	-	-	-	-	-	-	-	-
232233	401(k) Withholding Payable	-	-	-	-	-	-	-	-
232234	Dependent Care Assistance Plan Withholding Payable	-	-	-	-	-	-	-	-
232238	Health Care Reimbursement Account Withholding Payable	(10,003.90)	(12,902.53)	(13,092.09)	(15,184.26)	(14,516.92)	(14,310.76)	(18,059.23)	(13,770.27)
232239	Universal Life Insurance Withholding Payable	(732.80)	(732.80)	(732.80)	(732.80)	(732.80)	(1,465.10)	(732.80)	(732.80)
232241	Health Care Reimbursement Account Withholding Payable	-	-	-	-	-	-	-	-
232242	Universal Life Insurance Withholding Payable	-	-	-	-	-	-	-	-



Louisville Gas & Electric Company  
Monthly Balances - Accounts Payable  
13 Months Ended April 30, 2008  
Electric Only

Account	Account Description	DEC-2007	JAN-2008	FEB-2008	MAR-2008	APR-2008	13 Month Total	13 Month Average
232001	Accounts Payable - Regular	\$ (51,364,368.41)	\$ (60,575,617.05)	\$ (64,050,895.67)	\$ (60,208,849.65)	\$ (49,235,823.97)	\$ (615,351,872.62)	\$ (47,334,759.43)
232002	Salaries/Wages Accrued	(2,416,157.00)	(2,862,702.02)	(1,108,478.68)	(1,677,813.24)	(1,666,909.83)	(23,502,610.02)	(1,807,893.08)
232004	Deferred Salaries (account closed 10/07 and transferred to account 253025 - Deferred Compensation)	-	-	-	-	-	(1,123,421.51)	(86,417.04)
232008	Sundry Billing Refunds	(165,005.11)	-	-	-	(19,552.90)	(211,514.72)	(16,270.36)
232009	Purchasing Accrual	(482,941.18)	(518,017.35)	(648,955.83)	(577,892.82)	(607,208.66)	(7,377,119.85)	(567,470.76)
232010	Wholesale Purchases Accounts Payable	(1,701,366.36)	(2,219,131.98)	(1,590,341.08)	(1,773,079.35)	(1,558,124.44)	(22,546,153.14)	(1,734,319.47)
232011	Transmission Payable	(82,976.34)	(79,456.47)	(147,056.93)	(119,408.04)	(120,030.06)	(2,878,050.76)	(221,388.52)
232014	Receiving/Inspection Accrual	224.74	224.74	224.74	-	-	2,638.12	202.93
232015	Accounts Payable - Fuel	(20,807,430.31)	(12,368,100.67)	(11,364,581.74)	(11,115,080.00)	(15,401,515.99)	(179,499,793.12)	(13,807,676.39)
232100	Accounts Payable - Trade	(11,111,891.99)	(4,780,670.94)	(7,985,784.84)	(9,284,150.00)	(6,088,297.20)	(85,799,454.83)	(6,599,958.06)
232202	Louisville Political Action Committee Withholding Payable	-	67.63	-	-	-	67.63	5.20
232203	Work Shoes Withholding Payable	-	-	-	-	-	(0.12)	(0.01)
232205	IBEW Union Dues Withholding Payable	-	16,384.45	-	(58.37)	(58.37)	16,267.71	1,251.36
232206	United Way Withholding Payable	-	4,588.19	-	-	-	4,588.19	352.94
232207	US Savings Bonds Withholding Payable	(5,031.07)	(5,109.57)	(4,992.83)	-	-	(56,652.08)	(4,357.85)
232211	TIA Liability	(4,561,037.10)	(4,561,037.10)	(4,561,037.10)	-	-	(13,734,628.33)	(1,056,509.87)
232214	401(k) Withholding Payable	(159.79)	-	-	-	-	(757.44)	(58.26)
232216	Dependent Care Assistance Plan Withholding Payable	(281.13)	(184.91)	(261.38)	-	-	(13,211.13)	(1,016.24)
232220	Credit Union Withholding Payable	-	140,392.53	-	16.10	-	140,344.22	10,795.71
232223	Garnishees Withholding Payable	-	4,619.69	-	-	2,861.22	7,222.15	555.55
232229	US Savings Bonds Withholding Payable	-	-	-	(5,192.09)	(5,045.16)	(10,237.25)	(787.48)
232233	401(k) Withholding Payable	-	-	-	(1,072.05)	-	(1,072.05)	(82.47)
232234	Dependent Care Assistance Plan Withholding Payable	-	-	-	(973.04)	(794.64)	(1,767.68)	(135.98)
232238	Health Care Reimbursement Account Withholding Payable	(16,782.06)	(17,910.35)	(15,899.32)	-	-	(162,431.69)	(12,494.75)
232239	Universal Life Insurance Withholding Payable	(732.80)	(732.80)	(732.80)	-	-	(8,793.10)	(676.39)
232241	Health Care Reimbursement Account Withholding Payable	-	-	-	(11,941.11)	(12,067.22)	(24,008.33)	(1,846.79)
232242	Universal Life Insurance Withholding Payable	-	-	-	(732.80)	(732.80)	(1,465.60)	(112.74)

Louisville Gas & Electric Company  
Monthly Balances - Accounts Payable  
13 Months Ended April 30, 2008  
Gas Only

Account	Account Description	APR-2007	MAY-2007	JUN-2007	JUL-2007	AUG-2007	SEP-2007	OCT-2007	NOV-2007
232001	Accounts Payable - Regular	\$ (10,683,535.85)	\$ (7,838,992.10)	\$ (10,204,390.24)	\$ (9,150,341.19)	\$ (11,446,336.80)	\$ (11,178,355.05)	\$ (10,051,666.74)	\$ (9,313,094.68)
232002	Salaries/Wages Accrued	(301,153.25)	(415,198.10)	(497,699.44)	(592,534.87)	(284,222.96)	(335,433.63)	(379,277.58)	(527,878.55)
232004	Deferred Salanes (account closed 10/07 and transferred to account 253025 - Deferred Compensation)	(67,010.69)	(67,271.04)	(68,708.87)	(68,969.23)	-	-	-	-
232008	Sundry Billing Refunds	(1,964.72)	(2,249.56)	(1,586.94)	346.14	346.14	-	(693.71)	(723.08)
232009	Purchasing Accrual	(129,275.89)	(133,652.05)	(137,171.32)	(131,861.35)	(130,164.12)	(146,327.79)	(149,545.59)	(141,562.28)
232010	Wholesale Purchases Accounts Payable	(432,858.74)	(413,397.38)	(435,823.30)	(405,314.96)	(389,306.14)	(409,772.97)	(398,075.72)	(432,965.41)
232011	Transmission Payable	(129,122.27)	(135,367.47)	(152,134.03)	(28,520.64)	(77,918.22)	10,240.29	(25,579.19)	(25,436.57)
232014	Receiving/Inspection Accrual	156.11	156.11	-	-	-	54.40	54.40	54.40
232015	Accounts Payable - Fuel	(4,044,711.96)	(3,502,272.63)	(2,795,955.23)	(2,909,947.61)	(3,632,531.43)	(3,758,135.42)	(2,629,689.10)	(2,978,845.99)
232100	Accounts Payable - Trade	(1,594,525.49)	(1,244,932.50)	(1,099,014.77)	(1,271,637.95)	(1,589,363.40)	(1,357,379.89)	(1,713,673.82)	(1,395,631.43)
232202	Louisville Political Action Committee Withholding Payable	-	-	-	-	-	-	-	-
232203	Work Shoes Withholding Payable	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	-	-
232205	IBEW Union Dues Withholding Payable	-	-	-	-	-	-	-	-
232206	United Way Withholding Payable	-	-	-	-	-	-	-	-
232207	US Savings Bonds Withholding Payable	(1,219.39)	(1,277.37)	(1,276.89)	(1,273.96)	(1,273.48)	(1,253.50)	(1,267.63)	(1,208.67)
232211	TIA Liability	(12,471.33)	-	-	-	-	-	-	-
232214	401(k) Withholding Payable	-	-	(144.68)	-	-	-	-	-
232216	Dependent Care Assistance Plan Withholding Payable	(434.16)	(757.21)	(642.38)	(385.93)	(692.54)	(52.92)	(13.94)	(43.01)
232220	Credit Union Withholding Payable	-	-	(15.59)	-	-	-	-	-
232223	Garnishees Withholding Payable	-	-	(62.64)	-	-	-	-	-
232229	US Savings Bonds Withholding Payable	-	-	-	-	-	-	-	-
232233	401(k) Withholding Payable	-	-	-	-	-	-	-	-
232234	Dependent Care Assistance Plan Withholding Payable	-	-	-	-	-	-	-	-
232238	Health Care Reimbursement Account Withholding Payable	(2,421.76)	(3,123.47)	(3,169.35)	(3,675.83)	(3,514.28)	(3,464.37)	(4,371.81)	(3,333.53)
232239	Universal Life Insurance Withholding Payable	(177.40)	(177.40)	(177.40)	(177.40)	(177.40)	(354.68)	(177.40)	(177.40)
232241	Health Care Reimbursement Account Withholding Payable	-	-	-	-	-	-	-	-
232242	Universal Life Insurance Withholding Payable	-	-	-	-	-	-	-	-

Louisville Gas & Electric Company  
Monthly Balances - Accounts Payable  
13 Months Ended April 30, 2008  
Gas Only

Account	Account Description	DEC-2007	JAN-2008	FEB-2008	MAR-2008	APR-2008	13 Month Total	13 Month Average
232001	Accounts Payable - Regular	\$ (12,434,375.11)	\$ (14,664,250.11)	\$ (15,505,551.57)	\$ (14,575,462.42)	\$ (11,919,093.40)	\$ (148,965,445.26)	\$ (11,458,880.40)
232002	Salaries/Wages Accrued	(584,907.47)	(693,007.85)	(268,342.44)	(406,167.93)	(403,528.41)	(5,689,552.48)	(437,657.88)
232004	Deferred Salaries (account closed 10/07 and transferred to account 253025 - Deferred Compensation)	-	-	-	-	-	(271,959.83)	(20,919.99)
232008	Sundry Billing Refunds	(39,944.72)	-	-	-	(4,733.40)	(51,203.85)	(3,938.76)
232009	Purchasing Accrual	(116,911.24)	(125,402.53)	(157,100.35)	(139,897.29)	(146,994.12)	(1,785,865.92)	(137,374.30)
232010	Wholesale Purchases Accounts Payable	(411,869.71)	(537,211.31)	(384,992.52)	(429,230.11)	(377,193.46)	(5,458,011.73)	(419,847.06)
232011	Transmission Payable	(20,087.05)	(19,234.96)	(35,599.80)	(28,906.50)	(29,057.09)	(696,723.50)	(53,594.12)
232014	Receiving/Inspection Accrual	54.40	54.40	54.40	-	-	638.62	49.12
232015	Accounts Payable - Fuel	(5,037,098.71)	(2,994,091.19)	(2,751,157.60)	(2,690,757.79)	(3,728,425.62)	(43,453,620.28)	(3,342,586.18)
232100	Accounts Payable - Trade	(2,689,986.03)	(1,157,313.09)	(1,933,212.60)	(2,247,523.08)	(1,476,286.33)	(20,770,480.36)	(1,597,729.26)
232202	Louisville Political Action Committee Withholding Payable	-	16.37	-	-	-	16.37	1.26
232203	Work Shoes Withholding Payable	-	-	-	-	-	(0.06)	(0.00)
232205	IBEW Union Dues Withholding Payable	-	3,966.38	-	(14.13)	(14.13)	3,938.12	302.93
232206	United Way Withholding Payable	-	1,110.72	-	-	-	1,110.72	85.44
232207	US Savings Bonds Withholding Payable	(1,217.93)	(1,236.93)	(1,208.67)	-	-	(13,714.42)	(1,054.96)
232211	TIA Liability	(1,104,143.75)	(1,104,143.75)	(1,104,143.75)	-	-	(3,324,902.58)	(255,761.74)
232214	401(k) Withholding Payable	(38.68)	-	-	-	-	(183.36)	(14.10)
232216	Dependent Care Assistance Plan Withholding Payable	(68.06)	(44.76)	(63.27)	-	-	(3,198.18)	(246.01)
232220	Credit Union Withholding Payable	-	33,986.47	-	3.90	-	33,974.78	2,613.44
232223	Garnishees Withholding Payable	-	1,118.34	-	-	692.65	1,748.35	134.49
232229	US Savings Bonds Withholding Payable	-	-	-	(1,256.91)	(1,221.34)	(2,478.25)	(190.63)
232233	401(k) Withholding Payable	-	-	-	(259.52)	-	(259.52)	(19.96)
232234	Dependent Care Assistance Plan Withholding Payable	-	-	-	(235.55)	(192.37)	(427.92)	(32.92)
232238	Health Care Reimbursement Account Withholding Payable	(4,062.63)	(4,335.77)	(3,848.93)	-	-	(39,321.73)	(3,024.75)
232239	Universal Life Insurance Withholding Payable	(177.40)	(177.40)	(177.40)	-	-	(2,128.68)	(163.74)
232241	Health Care Reimbursement Account Withholding Payable	-	-	-	(2,890.73)	(2,921.25)	(5,811.98)	(447.08)
232242	Universal Life Insurance Withholding Payable	-	-	-	(177.40)	(177.40)	(354.80)	(27.29)