



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

RECEIVED
FEB 16 2010
PUBLIC SERVICE
COMMISSION

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

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

February 16, 2010

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

Dear Mr. DeRouen:

Please find enclosed and accept for filing the original and ten (10) copies of the Response of Louisville Gas and Electric Company to the Commission Staff's First Set of Data Requests dated January 19, 2010, in the above-referenced matter.

Also, enclosed are an original and ten (10) copies of a Petition for Confidential Protection regarding certain information requested in Question Nos. 26(a)8 and 46.

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

Sincerely,

Lonnie E. Bellar

cc: Parties of Record

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

RESPONSE OF
LOUISVILLE GAS AND ELECTRIC COMPANY
TO THE
FIRST DATA REQUEST OF COMMISSION STAFF
DATED JANUARY 19, 2010

FILED: February 16, 2010

VERIFICATION

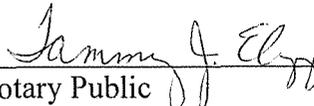
COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **Paula H. Pottinger, Ph.D.**, being duly sworn, deposes and says that she is Senior Vice President, Human Resources for Louisville Gas and Electric Company and an employee of E.ON U.S. Services, Inc., and that she has personal knowledge of the matters set forth in the responses for which she is identified as the witness, and the answers contained therein are true and correct to the best of her information, knowledge and belief.



Paula H. Pottinger, Ph.D.

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 12th day of February 2010.



Notary Public (SEAL)

My Commission Expires:

November 9, 2010

VERIFICATION

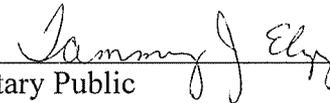
COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **Lonnie E. Bellar**, being duly sworn, deposes and says that he is Vice President, State Regulation and Rates for Louisville Gas and Electric Company and an employee of E.ON U.S. Services, Inc., and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.



Lonnie E. Bellar

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 12th day of February 2010.

 (SEAL)
Notary Public

My Commission Expires:

November 9, 2010

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **Valerie L. Scott**, being duly sworn, deposes and says that she is Controller for Louisville Gas and Electric Company and an employee of E.ON U.S. Services, Inc., and that she has personal knowledge of the matters set forth in the responses for which she is identified as the witness, and the answers contained therein are true and correct to the best of her information, knowledge and belief.

Valerie L. Scott
Valerie L. Scott

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 12th day of February 2010.

Jammy J. Elyx (SEAL)
Notary Public

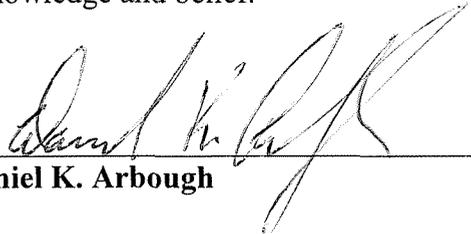
My Commission Expires:

November 9, 2010

VERIFICATION

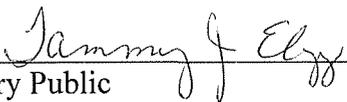
COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **Daniel K. Arbough**, being duly sworn, deposes and says that he is Treasurer for Louisville Gas and Electric Company and an employee of E.ON U.S. Services, Inc., and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.



Daniel K. Arbough

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 12th day of February 2010.

 (SEAL)

Notary Public

My Commission Expires:

November 9, 2010

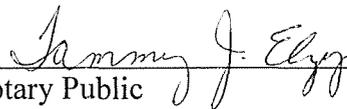
VERIFICATION

COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

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


Robert M. Conroy

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 12th day of February 2010.

 (SEAL)
Notary Public

My Commission Expires:
November 9, 2010

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

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

Shannon L. Charnas
Shannon L. Charnas

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 12th day of February 2010.

Sammy J. Elzy (SEAL)
Notary Public

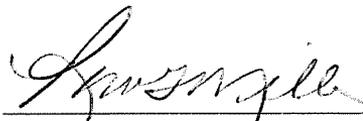
My Commission Expires:

November 9, 2010

VERIFICATION

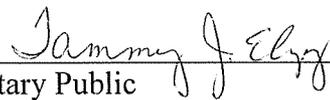
COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **Ronald L. Miller**, being duly sworn, deposes and says that he is Director – Corporate Tax for E.ON U.S. Services, Inc., and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.



Ronald L. Miller

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 12th day of February 2010.



Notary Public (SEAL)

My Commission Expires:

November 9, 2010

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **Caryl M. Pfeiffer**, being duly sworn, deposes and says that she is Director – Corporate Fuels and By-Products for E.ON U.S. Services, Inc., and that she has personal knowledge of the matters set forth in the responses for which she is identified as the witness, and the answers contained therein are true and correct to the best of her information, knowledge and belief.

Caryl M. Pfeiffer
Caryl M. Pfeiffer

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 11th day of February 2010.

Jammy J. Eby (SEAL)
Notary Public

My Commission Expires:
November 9, 2010

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 1

Responding Witness: Lonnie E. Bellar

- Q-1. Provide a copy of the current bylaws. Indicate any changes made to the bylaws since the year utilized as the test year in LG&E's last rate case.
- A-1. Attached please find a copy of LG&E's current bylaws. There have been no changes made to the bylaws since April 30, 2008, the end of the test year in LG&E's last rate case.

BY-LAWS
OF
LOUISVILLE GAS AND ELECTRIC COMPANY

By-Laws Adopted November 7, 1956
As Amended Through April 22, 1998
As Amended Through June 2, 1999
As Amended Through November 3, 2003
As Amended Through December 16, 2003

BY-LAWS

OF

LOUISVILLE GAS AND ELECTRIC COMPANY

By-Laws Adopted November 7, 1956
As Amended Through April 22, 1998
As Amended Through June 2, 1999
As Amended Through November 3, 2003
As Amended Through December 16, 2003

ARTICLE I

MEETINGS OF STOCKHOLDERS

Section 1. The Annual Meeting of the stockholders of the Company shall be held at a location in or out of Kentucky at a time and date to be fixed by the Board of Directors each year. Notice of the annual meeting shall be mailed to each stockholder entitled to notice at least ten (10) days before the Annual Meeting.

Section 2. Except as otherwise mandated by Kentucky law and except as otherwise provided in or fixed by or pursuant to the provisions of Article Fourth of the Company's Amended Articles of Incorporation relating to the rights of the holders of any class or series of stock having a preference over the Company's Common Stock as to dividends or upon liquidation to elect directors under specified circumstances, special meetings of stockholders may be called only by the President of the Company or by the Board of Directors pursuant to a resolution approved by a majority of the entire Board of Directors. For purposes of these By-Laws, the phrase "Company's Amended Articles of Incorporation" shall mean the Amended Articles of Incorporation of Louisville Gas and Electric Company as in effect on February 1, 1987, and as thereafter amended from time to time.

Section 3. A stockholder may vote in person or by proxy, filed with the Secretary of the Company before or immediately upon the convening of the meeting.

Section 4. Any action required or permitted to be taken by the stockholders of the Company at a meeting of such holders may be taken without such a meeting only if a consent in writing setting forth the action so taken shall be signed by all of the stockholders entitled to vote with respect to the subject matter thereof.

Section 5. At an annual meeting of the stockholders, only such business shall be conducted as shall have been properly brought before the meeting. To be properly brought before an annual meeting, business must be (a) specified in the notice of meeting (or any supplement thereto) given by or at the direction of the Board of Directors, (b) otherwise properly brought before the meeting by or at the direction of the Board of Directors, or (c) otherwise properly be requested to be brought before the meeting by a stockholder. For business to be

properly requested to be brought before an annual meeting by a stockholder, the stockholder must have given timely notice thereof in writing to the Secretary of the Company. To be timely, a stockholder's notice must be delivered to or mailed and received at the principal executive offices of the Company, not less than 90 days prior to the meeting; provided, however, that in the event that the date of the meeting is not publicly announced by the Company by mail, press release or otherwise more than 100 days prior to the meeting, notice by the stockholder to be timely must be delivered to the Secretary of the Company not later than the close of business on the tenth day following the day on which such announcement of the date of the meeting was communicated to stockholders. A stockholder's notice to the Secretary shall set forth as to each matter the stockholder proposes to bring before the annual meeting (a) a brief description of the business desired to be brought before the annual meeting and the reasons for conducting such business at the annual meeting, (b) the name and address, as they appear on the Company's books, of the stockholder proposing such business, (c) the class and number of shares of the Company which are beneficially owned by the stockholder, and (d) any material interest of the stockholder in such business. Notwithstanding anything in the By-Laws to the contrary, no business shall be conducted at an annual meeting except in accordance with the procedures set forth in this Section 5. The Chairman of an annual meeting shall, if the facts warrant, determine and declare to the meeting that business was not properly brought before the meeting and in accordance with the provisions of this Section 5, and if he should so determine, he shall so declare to the meeting that any such business not properly brought before the meeting shall not be transacted.

ARTICLE II

BOARD OF DIRECTORS

Section 1. (a) The Board shall be composed of such number of Directors as shall be set by resolution of the Board. Regular meetings of the Board of Directors shall be held at such time and place as may be fixed by the Board of Directors. The number of Directors may be changed from time to time by resolution of the Board of Directors or by amendment to these By-laws, but no decrease in the number of Directors shall have the effect of shortening the term of any incumbent Director. Unless a Director dies, resigns or is removed, he shall hold office until the next annual meeting of the shareholders or until a successor is elected, whichever is later.

(b) Advance notice of stockholder nominations for the election of directors shall be given in the manner provided in Section 2 of Article IV of these By-Laws.

(c) Except as otherwise provided in or fixed by or pursuant to the provisions of Article Fourth of the Company's Amended Articles of Incorporation relating to the rights of the holders of any class or series of stock having a preference over the Company's Common Stock as to dividends or upon liquidation to elect directors under specified circumstances: (i) newly created directorships resulting from any increase in the number of directors and any vacancies on the Board of Directors resulting from death, resignation, disqualification, removal or other cause shall be filled by the affirmative vote of a majority of the remaining directors then in office, even though less than a quorum of the Board of Directors; (ii) any director elected in accordance with

the preceding clause (i) shall hold office until the next annual meeting of the shareholders or until such director's successor shall have been elected and qualified, whichever is later; and (iii) no decrease in the number of directors constituting the Board of Directors shall shorten the term of any incumbent director.

(d) Except as otherwise provided in or fixed by or pursuant to the provisions of Article Fourth of the Company's Amended Articles of Incorporation relating to the rights of the holders of any class or series of stock having a preference over the Company's Common Stock as to dividends or upon liquidation to elect directors under specified circumstances, any director may be removed from office, with or without cause, only by the affirmative vote of the holders of at least 80% of the combined voting power of the then outstanding shares of the Company's stock entitled to vote generally (as defined in Article Eighth of the Company's Amended Articles of Incorporation), voting together as a single class. Notwithstanding the foregoing provisions of this Paragraph (d), if at any time any stockholders of the Company have cumulative voting rights with respect to the election of directors and less than the entire Board of Directors is to be removed, no director may be removed from office if the votes cast against his removal would be sufficient to elect him as a director if then cumulatively voted at an election of the class of directors of which he is a part.

Section 2. Regular Meetings shall be held at such time and place as may be fixed by the Board of Directors.

Section 3. Special Meetings of the Board of Directors shall be held at the call of the Chairman or of the President, or, in their absence, of a Vice President, or at the request in writing of not less than three (3) members of the Board.

Section 4. Regular and Special Meetings may be held outside of the State of Kentucky.

Section 5. Notices of Regular and Special Meetings shall be sent to each director at least one (1) day prior to the meeting.

Section 6. The business and affairs of the Company shall be managed by or under the direction of the Board of Directors, except as may be otherwise provided by law or by the Company's Amended Articles of Incorporation. Unless otherwise provided by law, at each meeting of the Board of Directors, the presence of one-third of the fixed number of directors shall constitute a quorum for the transaction of business. Except as provided in Section I(c) of this Article II, the vote of a majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors. In case at any meeting of the Board of Directors a quorum shall not be present, the members of the Board of Directors present may by majority vote adjourn the meeting from time to time until a quorum shall attend.

Section 7. Directors may receive such fees or compensation for their services as may be authorized by resolution of the Board of Directors. In addition, expenses of attendance, if any, may be allowed for attendance at each regular or special meeting.

Section 8. The Board of Directors, by resolution adopted by a majority of the full Board of Directors, may designate from among its members an executive committee and one or more other committees each of which, to the extent provided in such resolution, shall have and exercise all the authority of the Board of Directors, but no such committee shall have the authority to take action that under Kentucky law can only be taken by a board of directors.

Section 9. The Chairman of the Board, if such person is present, shall serve as Chairman at each regular or special meeting of the Board of Directors and shall determine the order of business at such meeting. If the Chairman of the Board is not present at a regular or special meeting of the Board of Directors, the Vice Chairman of the Board shall serve as Chairman of such meeting and shall determine the order of business of such meeting. The Board of Directors may elect one of its members as Vice Chairman of the Board.

ARTICLE III

OFFICERS

Section 1. The officers of the Company shall be a Chief Executive Officer, President, Chief Financial Officer, one or more Vice Presidents, Secretary, Treasurer, Controller and such other officers (including, if so directed by a resolution of the Board of Directors, Chairman of the Board) as the Board or the Chief Executive Officer may from time to time elect or appoint. Any two of the offices may be combined in one person, but no officer shall execute, acknowledge, or verify any instrument in more than one capacity. If practicable, officers are to be elected or appointed by the Board of Directors or the Chief Executive Officer at the first meeting of the Board following the annual meeting of stockholders and, unless otherwise specified, shall hold office for one year or until their successors are elected and qualified. Any vacancy shall be filled by the Board of Directors or the Chief Executive Officer. Except as provided below, officers shall perform those duties usually incident to the office or as otherwise required by the Board of Directors, the Chief Executive Officer, or the officer to whom they report. An officer may be removed with or without cause and at any time by the Board of Directors or by the Chief Executive Officer.

Chief Executive Officer

Section 2. The Chief Executive Officer of the Company shall have full charge of all of the affairs of the Company, shall preside at all meetings of the stockholders and, in the absence of the Chairman of the Board, at meetings of the Board of Directors.

President

Section 3. The President shall exercise the functions of the Chief Executive Officer during the absence or disability of the Chief Executive Officer.

Chief Financial Officer

Section 4. The Chief Financial Officer of the Company shall have full charge of all of the financial affairs of the Company, including maintaining accurate books and records, meeting all reporting requirements and controlling Company funds.

Vice Presidents

Section 5. The Vice President or Vice Presidents may be designated as Vice President, Senior Vice President or Executive Vice President, as the Board of Directors or Chief Executive Officer may determine.

Secretary

Section 6. The Secretary shall be present at and record the proceedings of all meetings of the Board of Directors and of the stockholders, give notices of meetings of Directors and stockholders, have custody of the seal of the Company and affix it to any instrument requiring the same, and shall have the power to sign certificates for shares of stock of the Company.

Treasurer

Section 7. The Treasurer shall have charge of all receipts and disbursements of the Company and be custodian of the Company's funds.

Controller

Section 8. The Controller shall have charge of the accounting records of the Company.

Chairman of the Board

Section 9. In the event the Board of Directors elects a Chairman of the Board and designates by resolution that the Chairman of the Board shall be an officer of the corporation, the Chairman of the Board shall preside at all meetings of the Board of Directors and serve the corporation in an advisory capacity.

ARTICLE IV

**CAPITAL STOCK CERTIFICATES
AND DIRECTOR NOMINATIONS**

Section 1. The Board of Directors shall approve all stock certificates as to form. The certificates for the various classes of stock, issued by the Company, shall be printed or engraved with the facsimile signatures of the President and Secretary and a facsimile seal of the Company. The Board of Directors shall appoint transfer agents to issue and transfer certificates of stock, and registrars to register said certificates.

Section 2. Except as otherwise provided in or fixed by or pursuant to the provisions of Article Fourth of the Company's Amended Articles of Incorporation relating to the rights of the holders of any class or series of stock having a preference over the Company's Common Stock as to dividends or upon liquidation to elect directors under specified circumstances, nominations for the election of directors may be made by the Board of Directors or a committee appointed by the Board of Directors or by any stockholder entitled to vote in the election of directors generally. However, any stockholder entitled to vote in the election of directors generally may nominate one or more persons for election as director or directors at a stockholders' meeting only if written notice of such stockholder's intent to make such nomination or nominations has been given either by personal delivery or by United States mail, postage prepaid, to the Secretary of the Company not later than 90 days in advance of such meeting; provided, however, that in the event the date of the meeting is not publicly announced by the Company by mail, press release or otherwise more than 100 days prior to the meeting, notice by the stockholder to be timely must be delivered not later than the close of business on the tenth day following the date on which notice of such meeting was first communicated to stockholders. Each such notice shall set forth (a) the name and address of the stockholder who intends to make the nomination and of the person or persons to be nominated; (b) a representation that the stockholder is a holder of record of stock of the Company entitled to vote at such meeting and intends to appear in person or by proxy at the meeting to nominate the person or persons specified in the notice; (c) a description of all arrangements or understandings between the stockholder and each nominee and any other person or persons (naming such person or persons) pursuant to which the nomination or nominations are to be made by the stockholder; (d) such other information regarding each nominee proposed by such stockholder as would be required to be included in a proxy statement filed pursuant to the proxy rules of the Securities and Exchange Commission, had the nominee been nominated, or intended to be nominated, by the Board of Directors; and (e) the consent of each nominee to serve as a director of the Company if so elected. The Chairman of the meeting may refuse to acknowledge the nomination of any person not made in compliance with the foregoing procedure.

ARTICLE V

LOST STOCK CERTIFICATES

The Board of Directors may, in its discretion, direct that a new certificate or certificates of stock be issued in place of any certificate or certificates of stock theretofore issued by the Company, alleged to have been stolen, lost or destroyed, and the Board of Directors when authorizing the issuance of such new certificate or certificates may, in its discretion, and as a condition precedent thereto, require the owner of such stolen, lost or destroyed certificate or certificates or the legal representatives of such owner, to give to the Company, its transfer agent or agents, its registrar or registrars, as may be authorized or required to sign and countersign such new certificate or certificates, a corporate surety bond in such sum as it may direct as indemnity against any claim or claims that may be made against the Company, its transfer agent or agents, its registrar or registrars, for or in respect to the shares of stock represented by the certificate or certificates alleged to have been stolen, lost or destroyed.

ARTICLE VI.

DIVIDENDS ON PREFERRED STOCK

Dividends upon the 5% Cumulative Preferred Stock, \$25 Par value, if declared, shall be payable on January 15, April 15, July 15 and October 15 of each year. If the date herein designated for the payment of any dividend shall, in any year, fall upon a legal holiday, then the dividend payable on such date shall be paid on the next day not a legal holiday.

Dividends in respect of each share of \$8.90 Cumulative Preferred Stock (without par value) of the Company shall be payable on October 16, 1978, when and as declared by the Board of Directors of the Company, to holders of record on September 29, 1978, and shall accrue from the date of original issuance of said series. Thereafter, such dividends shall be payable on January 15, April 15, July 15, and October 15 in each year (or the next business day thereafter in each case), when and as declared by the Board of Directors of the Company, for the quarter-yearly period ending on the last business day of the preceding month.

Dividends in respect of each share of Preferred Stock, Auction Series A (without par value), of the Company shall be payable when and as declared by the Board of Directors of the Company, on the dates and in the manner set forth in the Amendment to the Articles of Incorporation of the Company setting forth the terms of such series.

Dividends in respect of each share of \$5.875 Cumulative Preferred Stock, of the Company shall be payable when and as declared by the Board of Directors of the Company, on the dates and in the manner set forth in the Amendment to the Articles of Incorporation of the Company setting forth the terms of such series.

ARTICLE VII

FINANCE

Section 1. The Board of Directors shall designate the bank or banks to be used as depositories of the funds of the Company and shall designate the officers and employees of the Company who may sign and countersign checks drawn against the various accounts of the Company. The Board of Directors may authorize the use of facsimile signatures on checks drawn against certain bank accounts of the Company.

Section 2. Notes shall be signed by the President and either a Vice President or the Treasurer. In the absence of the President, notes shall be signed by two Vice Presidents, or a Vice President and the Treasurer.

ARTICLE VIII

SEAL

The seal of this Company shall be in the form of a circular disk, bearing the following information:

(Louisville Gas and Electric Company)
(Incorporated Under the Laws of)
(Kentucky)
(Seal)
(1913)

ARTICLE IX

AMENDMENTS

Subject to the provisions of the Company's Amended Articles of Incorporation, these By-Laws may be amended or repealed at any regular meeting of the stockholders (or at any special meeting thereof duly called for that purpose) by the holders of at least a majority of the voting power of the shares represented and entitled to vote thereon at such meeting at which a quorum is present; provided that in the notice of such special meeting notice of such purpose shall be given. Subject to the laws of the State of Kentucky, the Company's Amended Articles of Incorporation and these By-Laws, the Board of Directors may by majority vote of those present at any meeting at which a quorum is present amend these By-Laws, or adopt such other By-Laws as in their judgment may be advisable for the regulation of the conduct of the affairs of the Company.

ARTICLE X

INDEMNIFICATION

Section 1. Right to Indemnification. Each person who was or is a director of the Company and who was or is made a party or is threatened to be made a party to or is otherwise involved (including, without limitation, as a witness) in any action, suit or proceeding, whether civil, criminal, administrative or investigative (hereinafter a "proceeding"), by reason of the fact that he or she is or was a director or officer of the Company or is or was serving at the request of the Company as a director, officer, partner, trustee, employee or agent of another corporation or of a partnership, joint venture, trust or other enterprise, including service with respect to an employee benefit plan (hereinafter an "Indemnified Director"), whether the basis of such proceeding is alleged action in an official capacity as a director or officer or in any other capacity while serving as a director or officer, shall be indemnified and held harmless by the Company to the fullest extent permitted by the Kentucky Business Corporation Act, as the same exists or may hereafter be amended, against all expense, liability and loss (including, without limitation, attorneys' fees, judgments, fines, ERISA excise taxes or penalties and amounts paid in settlement) reasonably incurred or suffered by such Indemnified Director in connection therewith

and such indemnification shall continue as to an Indemnified Director who has ceased to be a director or officer and shall inure to the benefit of the Indemnified Director's heirs, executors and administrators. Each person who was or is an officer of the Company and not a director of the Company and who was or is made a party or is threatened to be made a party to or is otherwise involved (including, without limitation, as a witness) in any proceeding, by reason of the fact that he or she is or was an officer of the Company or is or was serving at the request of the Company as a director, officer, partner, trustee, employee or agent of another corporation or of a partnership, joint venture, trust or other enterprise, including service with respect to an employee benefit plan (hereinafter an "Indemnified Officer"), whether the basis of such proceeding is alleged action in an official capacity as an officer or in any other capacity while serving as an officer, shall be indemnified and held harmless by the Company against all expense, liability and loss (including, without limitation, attorneys' fees, judgments, fines, ERISA excise taxes or penalties and amounts paid in settlement) reasonably incurred or suffered by such Indemnified Officer to the same extent and under the same conditions that the Company must indemnify an Indemnified Director pursuant to the immediately preceding sentence and to such further extent as is not contrary to public policy and such indemnification shall continue as to an Indemnified Officer who has ceased to be an officer and shall inure to the benefit of the Indemnified Officer's heirs, executors and administrators. Notwithstanding the foregoing and except as provided in Section 2 of this Article X with respect to proceedings to enforce rights to indemnification, the Company shall indemnify any Indemnified Director or Indemnified Officer in connection with a proceeding (or part thereof) initiated by such Indemnified Director or Indemnified Officer only if such proceeding (or part thereof) was authorized by the Board of Directors of the Company. As hereinafter used in this Article X, the term "indemnitee" means any Indemnified Director or Indemnified Officer. Any person who is or was a director or officer of a subsidiary of the Company shall be deemed to be serving in such capacity at the request of the Company for purposes of this Article X. The right to indemnification conferred in this Article shall include the right to be paid by the Company the expenses incurred in defending any such proceeding in advance of its final disposition (hereinafter an "advancement of expenses"); provided, however, that, if the Kentucky Business Corporation Act requires, an advancement of expenses incurred by an indemnitee who at the time of receiving such advance is a director of the Company shall be made only upon: (i) delivery to the Company of an undertaking (hereinafter an "undertaking"), by or on behalf of such indemnitee, to repay all amounts so advanced if it shall ultimately be determined by final judicial decision from which there is no further right to appeal (hereinafter, a "final adjudication") that such indemnitee is not entitled to be indemnified for such expenses under this Article or otherwise; (ii) delivery to the Company of a written affirmation of the indemnitee's good faith belief that he has met the standard of conduct that makes indemnification by the Company permissible under the Kentucky Business Corporation Act; and (iii) a determination that the facts then known to those making the determination would not preclude indemnification under the Kentucky Business Corporation Act. The right to indemnification and advancement of expenses incurred in this Section 1 shall be a contract right.

Section 2. Right of Indemnitee to Bring Suit. If a claim under Section 1 of this Article X is not paid in full by the Company within sixty days after a written claim has been received by the Company (except in the case of a claim for an advancement of expenses, in which case the applicable period shall be twenty days), the indemnitee may at any time thereafter bring suit

against the Company to recover the unpaid amount of the claim. If successful in whole or in part to any such suit or in a suit brought by the Company to recover an advancement of expenses pursuant to the terms of an undertaking, the indemnitee also shall be entitled to be paid the expense of prosecuting or defending such suit. In (i) any suit brought by the indemnitee to enforce a right to indemnification hereunder (other than a suit to enforce a right to an advancement of expenses brought by an indemnitee who will not be a director of the Company at the time such advance is made) it shall be a defense that, and in (ii) any suit by the Company to recover an advancement of expenses pursuant to the terms of an undertaking the Company shall be entitled to recover such expenses upon a final adjudication that, the indemnitee has not met the standard of conduct that makes it permissible hereunder or under the Kentucky Business Corporation Act (the "applicable standard of conduct") for the Company to indemnify the indemnitee for the amount claimed. Neither the failure of the Company (including its Board of Directors, independent legal counsel or its stockholders) to have made a determination prior to the commencement of such suit that indemnification of the indemnitee is proper in the circumstances because the indemnitee has met the applicable standard of conduct, nor an actual determination by the Company (including its Board of Directors, independent legal counsel or its stockholders) that the indemnitee has not met the applicable standard of conduct, shall create a presumption that the indemnitee has not met the applicable standard of conduct or, in the case of such a suit brought by the indemnitee, be a defense to such suit. In any suit brought by the indemnitee to enforce a right to indemnification or to an advancement of expenses hereunder, or by the Company to recover an advancement of expenses pursuant to the terms of an undertaking, the burden of proving that the indemnitee is not entitled to be indemnified or to such advancement of expenses under this Article X or otherwise shall be on the Company.

Section 3. Non-Exclusivity of Rights. The rights to indemnification and to the advancement of expenses conferred in this Article X shall not be exclusive of any other right which any person may have or hereafter acquire under any statute, the Company's Articles of Incorporation, these By-Laws, any agreement, any vote of stockholders or disinterested directors or otherwise.

Section 4. Insurance. The Company may maintain insurance, at its expense, to protect itself and any director, officer, employee or agent of the Company or another corporation, partnership, joint venture, trust or other enterprise against any expense, liability or loss, whether or not the Company would have the power to indemnify such person against such expense, liability or loss under the Kentucky Business Corporation Act.

Section 5. Indemnification of Employees and Agents. The Company may, to the extent authorized from time to time by the Board of Directors, grant rights to indemnification and to the advancement of expenses to any employee or agent of the Company and to any person serving at the request of the Company as an agent or employee of another corporation or of a partnership, joint venture, trust or other enterprise to the fullest extent of the provisions of this Article X with respect to the indemnification and advancement of expenses of directors and officers of the Company.

Section 6. Repeal or Modification. Any repeal or modification of any provision of this Article X shall not adversely affect any rights to indemnification and to advancement of expenses that any person may have at the time of such repeal or modification with respect to any acts or omissions occurring prior to such repeal or modification.

Section 7. Severability. In case any one or more of the provisions of this Article X, or any application thereof, shall be invalid, illegal or unenforceable in any respect, the validity, legality and enforceability of the remaining provisions of this Article X, and any other application thereof, shall not in any way be affected or impaired thereby.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 2

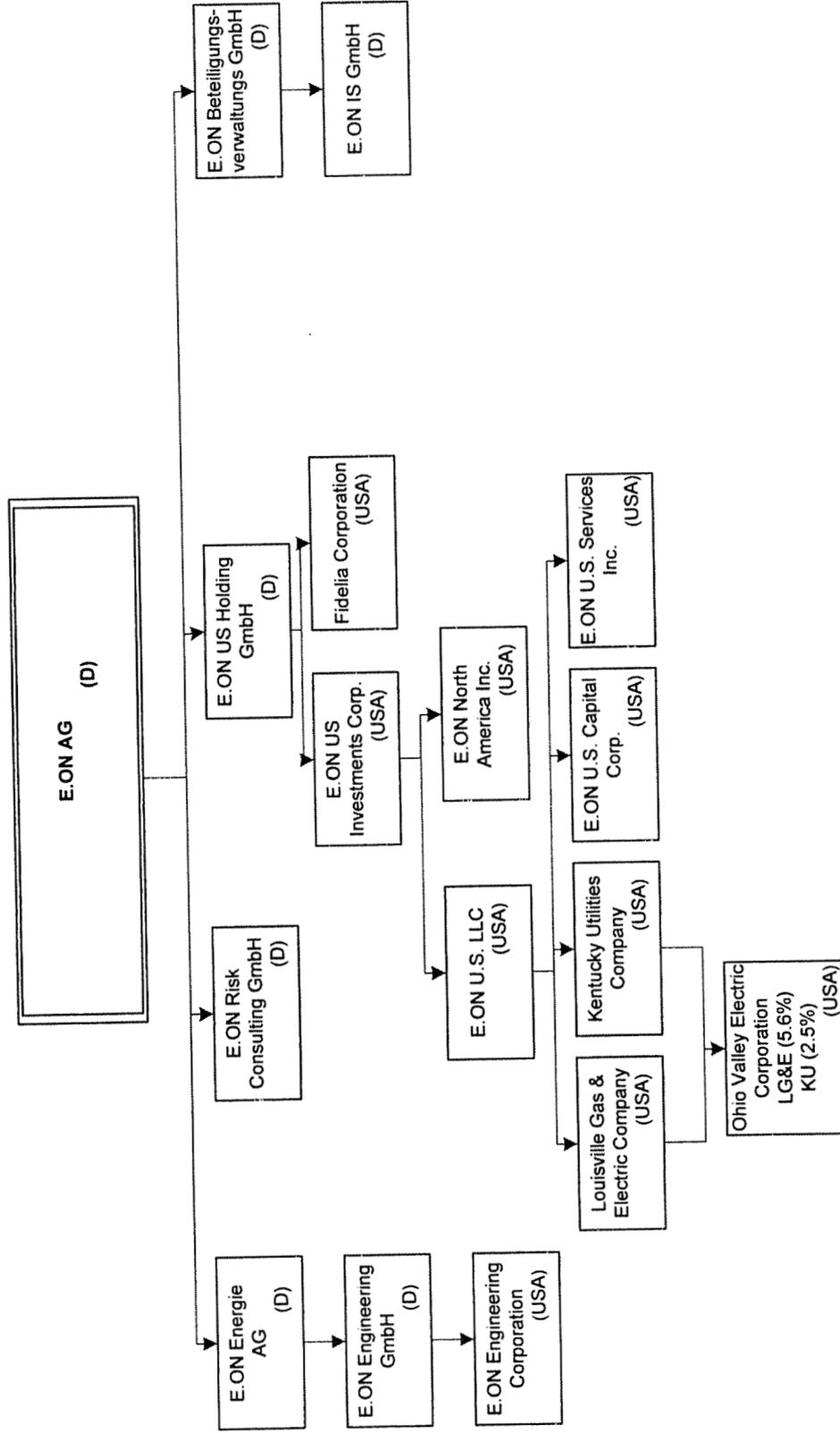
Responding Witness: Valerie L. Scott

Q-2. Provide the current organization chart, showing the relationship between LG&E and its parent company, E.ON AG ("E.ON"). Include the intermediate entities between E.ON and LG&E, as well as the relative positions of all E.ON entities and affiliates with which LG&E routinely has business transactions.

A-2. A current organization chart is attached showing the ownership chain from LG&E to its ultimate parent company, E.ON AG. This chart shows relationships with E.ON entities and affiliates with which LG&E routinely has business transactions, namely:

- E.ON US Investments Corp. – Parent company of E.ON U.S. LLC and parent of U.S. income tax filing group.
- E.ON U.S. LLC – Parent company of LG&E with transactions related to dividends, income tax settlements, and money-pool activities.
- E.ON U.S. Services Inc. – Centralized service company as permitted under FERC rules and regulations, providing centralized administrative, management and support services.
- E.ON U.S. Capital Corp. – Reimbursement for various administrative expenses.
- Kentucky Utilities Company – Purchases and sales of power, joint ownership of generation units, labor and overheads associated with union and customer service employees performing work for LG&E, meter reading services, and rent for shared space.
- Ohio Valley Electric Corporation – Earnings on investment and power purchases.
- E.ON AG – Reimbursement for certain expenses regarding international employee assignments, training (including training provided by E.ON Academy, a division of E.ON AG) and IT-related services.
- E.ON IS GmbH – Provides certain IT and IT-related services.
- E.ON Risk Consulting GmbH - Provides insurance and risk management related services.
- E.ON Engineering Corporation – Provides engineering and similar consulting services.
- Fidelia Corporation – Provides medium and long-term financing and loans.
- E.ON North America Inc. – Provides financing support services.

Modified Corporate Organization Chart - February 2010



(D) Germany Entity
 (USA) US Entity
 Majority Parent Generally Shown

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 3

Responding Witness: S. Bradford Rives

- Q-3. Provide the capital structure at the end of each of the periods shown in Format 3, Schedules 1 and 2.
- A-3. See attached schedules. The capitalization is on a total company basis (electric and gas).

Louisville Gas and Electric Company
Case No. 2009-00549

Question No. 3

Responding Witness: S. Bradford Rives

Comparative Capital Structures (Excluding JDIC)
For the Periods as Shown
"000 Omitted"

Schedule 1

Line No.	Type of Capital	1999		2000		2001		2002		2003		2004		2005	
		Amount	Ratio												
1	Long-Term Debt	\$ 626,800	41.09%	\$ 606,800	38.03%	\$ 616,904	36.58%	\$ 616,904	34.25%	\$ 798,054	41.35%	\$ 821,804	41.34%	\$ 820,554	38.96%
2	Short-Term Debt	120,097	7.87%	114,589	7.18%	94,197	5.59%	193,053	10.72%	80,332	4.16%	108,220	5.44%	141,245	6.71%
3	AR Securitization	-	0.00%	-	0.00%	42,000	2.49%	63,200	3.51%	58,000	3.00%	-	0.00%	-	0.00%
4	Preferred Stock	95,328	6.25%	95,140	5.96%	95,140	5.64%	95,140	5.28%	70,140	3.63%	70,425	3.54%	70,425	3.34%
5	Common Equity	683,376	44.79%	778,928	48.83%	838,053	49.70%	833,126	46.24%	923,654	47.86%	987,231	49.68%	1,074,070	50.99%
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Capitalization	\$ 1,525,601	100.00%	\$ 1,595,457	100.00%	\$ 1,686,294	100.00%	\$ 1,801,423	100.00%	\$ 1,930,180	100.00%	\$ 1,987,680	100.00%	\$ 2,106,294	100.00%

Line No.	Type of Capital	2006		2007		2008		Test Year		Latest Available Quarter 12/31/09		Average Test Year	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1	Long-Term Debt	\$ 819,304	39.93%	\$ 984,304	44.26%	\$ 896,104	38.09%	\$ 896,104	39.22%	\$ 896,104	38.64%	\$ 884,873	38.78%
2	Short-Term Debt	67,824	3.31%	78,241	3.52%	221,999	9.44%	150,667	6.59%	170,400	7.35%	181,720	7.96%
3	AR Securitization	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
4	Preferred Stock	70,425	3.43%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
5	Common Equity	1,094,134	53.33%	1,161,164	52.22%	1,234,461	52.47%	1,237,877	54.19%	1,252,740	54.01%	1,214,950	53.26%
6	Other	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Capitalization	\$ 2,051,687	100.00%	\$ 2,223,709	100.00%	\$ 2,352,564	100.00%	\$ 2,284,648	100.00%	\$ 2,319,244	100.00%	\$ 2,281,543	100.00%

Note: Total long-term debt includes the short-term portion of long-term debt.

Louisville Gas and Electric Company
Case No. 2009-00549

Question No. 3

Responding Witness: S. Bradford Rives

Calculation of Average Test Year Capital Structure
12 Months Ended October 31, 2009
"000 Omitted"

Schedule 2

Line No.	Item (a)	Total Capital (b)	Debt			Accounts Receivable Securitization (e)		Preferred Stock (f)	Common Stock (g) (1)	Retained Earnings (h)	Total Common Equity (i)
			Long-Term Debt (c)	Short-Term Debt (d)		Securitization (e)	Stock (f)				
1	Balance Beginning of Test Year	\$ 2,306,603	\$ 750,104	\$ 359,919	\$ -	\$ -	\$ -	473,168	\$ 723,412	\$ 1,196,580	
2	November 2008	2,326,453	896,104	243,622	-	-	-	469,975	716,752	1,186,727	
3	December 2008	2,352,564	896,104	221,999	-	-	-	494,299	740,162	1,234,461	
4	January 2009	2,360,608	896,104	210,627	-	-	-	496,238	757,639	1,253,877	
5	February 2009	2,289,981	896,104	147,801	-	-	-	497,802	748,274	1,246,076	
6	March 2009	2,249,035	896,104	147,622	-	-	-	495,567	709,742	1,205,309	
7	April 2009	2,236,784	896,104	132,010	-	-	-	495,416	713,254	1,208,670	
8	May 2009	2,223,849	896,104	115,158	-	-	-	497,465	715,122	1,212,587	
9	June 2009	2,232,812	896,104	152,601	-	-	-	497,945	686,162	1,184,107	
10	July 2009	2,256,658	896,104	167,935	-	-	-	497,220	695,399	1,192,619	
11	August 2009	2,262,180	896,104	163,033	-	-	-	496,597	706,446	1,203,043	
12	September 2009	2,277,882	896,104	149,360	-	-	-	496,152	736,266	1,232,418	
13	October 2009	2,284,648	896,104	150,667	-	-	-	496,625	741,252	1,237,877	
14	Total	29,660,057	11,503,352	2,362,354	-	-	-	6,404,469	9,389,882	15,794,351	
15	Average Balance	2,281,543	884,873	181,720	-	-	-	492,651	722,299	1,214,950	
16	Average Capitalization Ratios		38.78%	7.96%	0.00%	0.00%	0.00%	21.59%	31.66%	53.26%	
17	End-of-period Capitalization Ratios		39.22%	6.59%	0.00%	0.00%	0.00%	21.74%	32.44%	54.19%	

Note: (1) Common Stock (g) includes Common Stock, Common Stock Expense, Paid in Capital and Other Comprehensive Income.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 4

Responding Witnesses: S. Bradford Rives / Daniel K. Arbough

Q-4. Provide the following:

- a. A list of all outstanding issues of long-term debt as of the end of the latest calendar year and the end of the test year together with the related information as shown in Format 4a. Provide a separate schedule for each time period. Report in Column (k) of Format 4a, Schedule 2, the actual dollar amount of debt cost for the test year. Compute the actual and annualized composite debt cost rates and report them in Column (j) of Format 4a, Schedule 2.
- b. An analysis of end-of-period, short-term debt and a calculation of the average and end-of-period cost rate as shown in Format 4b.

A-4. a. Page 1 of 3 of the attached schedule calculates the annualized cost as of the end of the latest calendar year.

Page 2 of 3 of the attached schedule calculates the annualized cost as of the end of the test year without the adjustment for reacquired but unretired long-term bonds.

Page 3 of 3 of the attached schedule calculates the annualized cost as of the end of the test year with the adjustment for reacquired but unretired long-term bonds.

- b. See attached.

Louisville Gas and Electric Company
Case No. 2009-00549

Question No. 4a

Responding Witness: S. Bradford Rives

Schedule of Outstanding Long-Term Debt
For the Year Ended December 31, 2008

Schedule 1

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate (e)	Cost Rate at 12/31/08 (1) (f)	Cost Rate to Maturity at 12/31/08 (2) (g)	Bond Rating at 12/31/08 (3) (h)	Type of Obligation (i)	Annualized Cost Col. (d) x Col. (g) (j)
1	Pollution Control Bond	5/19/2000	5/1/2027	\$ 25,000,000	5.375%	5.375%	5.834%	BBB+/A2	Unsecured	\$ 1,458,500
2	Pollution Control Bond	8/1/2000	8/1/2030	83,335,000	Variable	0.240%	0.708%	A/A2	Unsecured	590,012
3	Pollution Control Bond	9/11/2001	9/1/2027	10,104,000	Variable	0.200%	0.749%	A/A2	Unsecured	75,679
4	Pollution Control Bond	3/6/2002	9/1/2026	22,500,000	Variable	1.950%	2.438%	BBB+/A2	Unsecured	548,550
5	Pollution Control Bond	3/6/2002	9/1/2026	27,500,000	Variable	1.950%	2.327%	BBB+/A2	Unsecured	639,925
6	Pollution Control Bond	3/22/2002	11/1/2027	35,000,000	Variable	1.750%	2.021%	BBB+/A2	Unsecured	707,350
7	Pollution Control Bond	3/22/2002	11/1/2027	35,000,000	Variable	1.750%	2.021%	BBB+/A2	Unsecured	707,350
8	Pollution Control Bond	10/15/2002	10/1/2032	41,665,000	Variable	0.827%	1.300%	A/A2	Unsecured	541,645
9	Pollution Control Bond	11/20/2003	10/1/2033	128,000,000	Variable	1.400%	1.743%	BBB+/A2	Unsecured	2,231,040
10	Pollution Control Bond	11/20/2003	10/1/2033	(128,000,000)	Variable	1.400%	1.400%	BBB+/A2	Unsecured	(1,792,000)
11	Pollution Control Bond	4/13/2005	2/1/2035	40,000,000	5.750%	5.750%	5.986%	BBB+/A2	Unsecured	2,394,400
12	Pollution Control Bond	4/26/2007	6/1/2033	31,000,000	5.625%	5.625%	5.810%	BBB+/A2	Unsecured	1,801,100
13	Pollution Control Bond	4/26/2007	6/1/2033	35,200,000	Variable	2.750%	2.827%	A/A2	Unsecured	995,104
14	Pollution Control Bond	4/26/2007	6/1/2033	(35,200,000)	Variable	2.750%	2.720%	A/A2	Unsecured	(957,440)
15	Pollution Control Bond	4/26/2007	6/1/2033	60,000,000	4.600%	4.600%	4.690%	A/A2	Unsecured	2,814,000
16	Fidelia - Unsecured Loan	4/30/2003	4/30/2013	100,000,000	4.550%	4.550%	4.550%	not rated	Unsecured	4,550,000
17	Fidelia - Unsecured Loan	8/15/2003	8/15/2013	100,000,000	5.310%	5.310%	5.310%	not rated	Unsecured	5,310,000
18	Fidelia - Unsecured Loan	1/15/2004	1/16/2012	25,000,000	4.330%	4.330%	4.330%	not rated	Unsecured	1,082,500
19	Fidelia - Unsecured Loan	4/13/2007	4/13/2037	70,000,000	5.980%	5.980%	5.980%	not rated	Unsecured	4,186,000
20	Fidelia - Unsecured Loan	4/13/2007	4/13/2031	68,000,000	5.930%	5.930%	5.930%	not rated	Unsecured	4,032,400
21	Fidelia - Unsecured Loan	11/26/2007	11/26/2022	47,000,000	5.720%	5.720%	5.720%	not rated	Unsecured	2,688,400
22	Fidelia - Unsecured Loan	7/25/2008	7/25/2018	25,000,000	6.210%	6.210%	6.210%	not rated	Unsecured	1,552,500
23	Fidelia - Unsecured Loan	11/21/2008	11/23/2015	50,000,000	6.480%	6.480%	6.480%	not rated	Unsecured	3,240,000
24	Interest Rate Swaps									6,155,793
25	Called Bond Expense									263,196
26	Total Long-Term Debt and Annualized Cost			\$896,104,000						\$ 45,816,004
27	Annualized Cost Rate (Total col (j) / Total Col. (d))			5.113%						

- (1) Nominal Rate
- (2) Nominal Rate Plus Discount or Premium Amortization and Issuance Cost
- (3) Standard and Poor's / Moody's Agency Ratings

Louisville Gas and Electric Company
Case No. 2009-00549

Question No. 4a

Responding Witness: S. Bradford Rives
Schedule of Outstanding Long-Term Debt
For the Year Ended October 31, 2009

Schedule 2

Line No.	Type of Debt Issue (a)	Date of issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate (e)	Cost Rate at 10/31/09 (1) (f)	Cost Rate to Maturity at 10/31/09 (2) (g)	Bond Rating at 10/31/09 (3) (h)	Type of Obligation (i)	Annualized Cost Col. (d) x Col. (g) (j)	Actual Test Year Interest Cost (4) (k)
1	Pollution Control Bond	5/19/2000	5/1/2027	\$ 25,000,000	5.375%	5.375%	5.847%	BBB+/A2	Unsecured	\$ 1,461,750	\$ 1,370,883
2	Pollution Control Bond	8/1/2000	8/1/2030	83,335,000	Variable	0.260%	0.729%	BBB+/A2	Unsecured	607,512	907,360
3	Pollution Control Bond	9/11/2001	9/1/2027	10,104,000	Variable	0.220%	0.773%	BBB+/A2	Unsecured	78,104	121,821
4	Pollution Control Bond	3/6/2002	9/1/2026	22,500,000	Variable	0.950%	1.438%	BBB+/A2	Unsecured	323,550	389,271
5	Pollution Control Bond	3/6/2002	9/1/2026	27,500,000	Variable	0.900%	1.277%	BBB+/A2	Unsecured	351,175	445,437
6	Pollution Control Bond	3/22/2002	11/1/2027	35,000,000	Variable	1.000%	1.272%	BBB+/A2	Unsecured	445,200	495,535
7	Pollution Control Bond	3/22/2002	11/1/2027	35,000,000	Variable	1.000%	1.271%	BBB+/A2	Unsecured	444,850	524,315
8	Pollution Control Bond	10/15/2002	10/1/2032	41,665,000	Variable	0.257%	0.730%	BBB+/A2	Unsecured	304,155	621,969
9	Pollution Control Bond	11/20/2003	10/1/2033	128,000,000	Variable	0.420%	0.763%	BBB+/A2	Unsecured	976,640	1,492,644 (5)
10	Pollution Control Bond	11/20/2003	10/1/2033	(128,000,000)	Variable	0.420%	0.420%	BBB+/A2	Unsecured	(537,600)	(1,101,469) (5)
11	Pollution Control Bond	4/13/2005	2/1/2035	40,000,000	5.750%	5.750%	5.991%	BBB+/A2	Unsecured	2,396,400	2,244,791
12	Pollution Control Bond	4/26/2007	6/1/2033	31,000,000	5.625%	5.625%	5.759%	BBB+/A2	Unsecured	1,785,290	1,763,338
13	Pollution Control Bond	4/26/2007	6/1/2033	35,200,000	Variable	2.750%	2.858%	BBB+/A2	Unsecured	1,006,016	1,005,463 (5)
14	Pollution Control Bond	4/26/2007	6/1/2033	(35,200,000)	Variable	2.750%	2.750%	BBB+/A2	Unsecured	(968,000)	(967,558) (5)
15	Pollution Control Bond	4/26/2007	6/1/2033	60,000,000	4.600%	4.600%	4.720%	BBB+/A2	Unsecured	2,832,000	2,832,030
16	Fidelia - Unsecured Loan	4/30/2003	4/30/2013	100,000,000	4.550%	4.550%	4.550%	not rated	Unsecured	4,550,000	4,550,000
17	Fidelia - Unsecured Loan	8/15/2003	8/15/2013	100,000,000	5.310%	5.310%	5.310%	not rated	Unsecured	5,310,000	5,310,000
18	Fidelia - Unsecured Loan	1/15/2004	1/16/2012	25,000,000	4.330%	4.330%	4.330%	not rated	Unsecured	1,082,500	1,082,500
19	Fidelia - Unsecured Loan	4/13/2007	4/13/2037	70,000,000	5.980%	5.980%	5.980%	not rated	Unsecured	4,186,000	4,186,000
20	Fidelia - Unsecured Loan	4/13/2007	4/13/2031	68,000,000	5.930%	5.930%	5.930%	not rated	Unsecured	4,032,400	4,032,400
21	Fidelia - Unsecured Loan	11/26/2007	11/26/2022	47,000,000	5.720%	5.720%	5.720%	not rated	Unsecured	2,688,400	2,688,400
22	Fidelia - Unsecured Loan	7/25/2008	7/25/2018	25,000,000	6.210%	6.210%	6.210%	not rated	Unsecured	1,552,500	1,552,500
23	Fidelia - Unsecured Loan	11/21/2008	11/23/2015	50,000,000	6.480%	6.480%	6.480%	not rated	Unsecured	3,240,000	3,051,000
24	Interest Rate Swaps									7,957,312	6,724,357
25	Called Bond Expense									167,868	255,263
26											
27	Total Long-Term Debt and Annualized Cost			\$ 896,104,000						\$ 46,274,022	\$ 45,579,250
28											
29	Annualized Cost Rate (Total col (j) / Total Col. (d))										5.164%

(1) Nominal Rate
(2) Nominal Rate Plus Discount or Premium Amortization and Issuance Cost
(3) Standard and Poor's / Moody's Agency Ratings
(4) Sum of Accrued Interest Amortization of Discount or Premium and Issuance Cost.
(5) Bond Reacquired in 2008, still held by company.

Schedule of Outstanding Long-Term Debt
For the Year Ended October 31, 2009

Schedule 2

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate (e)	Cost Rate at 10/31/09 (1) (f)	Cost Rate to Maturity at 10/31/09 (2) (g)	Bond Rating at 10/31/09 (3) (h)	Type of Obligation (i)	Annualized Cost Col. (d) x Col. (g) (j)	Actual Test Year Interest Cost (4) (k)
1	Pollution Control Bond	5/19/2000	5/1/2027	\$ 25,000,000	5.375%	5.375%	5.847%	BBB+/A2	Unsecured	\$ 1,461,750	\$ 1,370,883
2	Pollution Control Bond	8/1/2000	8/1/2030	83,335,000	Variable	0.260%	0.729%	BBB+/A2	Unsecured	607,512	907,360
3	Pollution Control Bond	9/11/2001	9/1/2027	10,104,000	Variable	0.220%	0.773%	BBB+/A2	Unsecured	78,104	121,821
4	Pollution Control Bond	3/6/2002	9/1/2026	22,500,000	Variable	0.950%	1.438%	BBB+/A2	Unsecured	323,550	389,271
5	Pollution Control Bond	3/6/2002	9/1/2026	27,500,000	Variable	0.900%	1.277%	BBB+/A2	Unsecured	351,175	445,437
6	Pollution Control Bond	3/22/2002	11/1/2027	35,000,000	Variable	1.000%	1.272%	BBB+/A2	Unsecured	445,200	496,535
7	Pollution Control Bond	3/22/2002	11/1/2027	35,000,000	Variable	1.000%	1.271%	BBB+/A2	Unsecured	444,850	524,315
8	Pollution Control Bond	10/15/2002	10/1/2032	41,665,000	Variable	0.257%	0.730%	BBB+/A2	Unsecured	304,155	621,969
9	Pollution Control Bond	11/20/2003	10/1/2033	128,000,000	Variable	0.420%	0.763%	BBB+/A2	Unsecured	976,640	1,492,644 (5)
10	Pollution Control Bond	4/13/2005	2/1/2035	40,000,000	5.750%	5.750%	5.991%	BBB+/A2	Unsecured	2,396,400	2,244,791
11	Pollution Control Bond	4/26/2007	6/1/2033	31,000,000	5.625%	5.625%	5.759%	BBB+/A2	Unsecured	1,785,290	1,763,338
12	Pollution Control Bond	4/26/2007	6/1/2033	35,200,000	Variable	2.750%	2.858%	BBB+/A2	Unsecured	1,006,016	1,005,463 (6)
13	Pollution Control Bond	4/26/2007	6/1/2033	60,000,000	Variable	4.600%	4.720%	BBB+/A2	Unsecured	2,832,000	2,832,030
14	Fidelia - Unsecured Loan	4/30/2003	4/30/2013	100,000,000	4.550%	4.550%	4.550%	not rated	Unsecured	4,550,000	4,550,000
15	Fidelia - Unsecured Loan	8/15/2003	8/15/2013	100,000,000	5.310%	5.310%	5.310%	not rated	Unsecured	5,310,000	5,310,000
16	Fidelia - Unsecured Loan	1/15/2004	1/16/2012	25,000,000	4.330%	4.330%	4.330%	not rated	Unsecured	1,082,500	1,082,500
17	Fidelia - Unsecured Loan	4/13/2007	4/13/2037	70,000,000	5.980%	5.980%	5.980%	not rated	Unsecured	4,186,000	4,186,000
18	Fidelia - Unsecured Loan	4/13/2007	4/13/2031	68,000,000	5.930%	5.930%	5.930%	not rated	Unsecured	4,032,400	4,032,400
19	Fidelia - Unsecured Loan	11/26/2007	11/26/2022	47,000,000	5.720%	5.720%	5.720%	not rated	Unsecured	2,688,400	2,688,400
20	Fidelia - Unsecured Loan	7/25/2008	7/25/2018	25,000,000	6.210%	6.210%	6.210%	not rated	Unsecured	1,552,500	1,552,500
21	Fidelia - Unsecured Loan	11/21/2008	11/23/2015	50,000,000	6.480%	6.480%	6.480%	not rated	Unsecured	3,240,000	3,051,000
22	Interest Rate Swaps									7,957,312	6,724,357
23	Called Bond Expense									167,868	255,263
24	Total Long-Term Debt and Annualized Cost			\$ 1,059,304,000						\$ 47,779,622	\$ 47,648,277
25	Annualized Cost Rate (Total col (j) / Total Col. (d))							4.510% (7)			

(1) Nominal Rate
(2) Nominal Rate Plus Discount or Premium Amortization and Issuance Cost
(3) Standard and Poor's / Moody's Agency Ratings
(4) Sum of Accrued Interest Amortization of Discount or Premium and Issuance Cost
(5) The Company expects to remarket these bonds this year, and the current market rate for the expected mode is 1.15% instead of the 0.42% shown in column (f) and the cost rate to maturity would be 1.493% instead of the 0.763% shown in column (g).
(6) The Company expects to remarket these bonds this year, and the current market rate for the expected mode is 3.20% instead of the 2.75% shown in column (f) and the cost rate to maturity would be 3.308% instead of the 0.2858% shown in column (g).
(7) With the remarketing of the bonds listed in note 6 and 7 above, the Annualized Cost Rate would be 4.614% instead of the 4.510% shown above.

Louisville Gas and Electric Company
Case No. 2009-00549

Question No. 4b

Responding Witness: S. Bradford Rives

Schedule of Outstanding Short-Term Debt
For the Year Ended October 31, 2009

Line No.	Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Rate (f)	Annualized Interest Cost Col. (f) x Col. (d) (g)
1	Intercompany Notes Payable	Various	Various	\$ 150,667,400	Various	0.220%	\$ 331,468
2	Total Short-Term Debt and Annualized Cost			\$ 150,667,400			\$ 331,468
3	Annualized Cost Rate (Total col (g) / Total Col. (d))			0.220%			1,603,735
4	Actual Interest Paid or Accrued on Short-Term Debt During the Test Year						181,720,000
5	Average Short-Term Debt - Format 3, Schedule 2						0.883%
6	Test-Year Interest Cost Rate (Actual Interest / Average Short-Term Debt)						

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 5

Responding Witness: S. Bradford Rives

- Q-5. Provide a list of all outstanding issues of preferred stock as of the end of the latest calendar year and the end of the test year as shown in Format 5. Provide a separate schedule for each time period. Report in Column (h) for Format 5, Schedule 2, the actual dollar amount of preferred stock cost accrued or paid during the test year. Compute the actual and annualized preferred stock rate and report the results in Column (9) of Format 5, Schedule 1.
- A-5. There were no outstanding issues of preferred stock as of December 31, 2008 or October 31, 2009. Since there was no preferred stock outstanding during the test year, there were no costs accrued or paid during the period.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 6

Responding Witness: S. Bradford Rives

- Q-6. Provide the following:
- a. List all issues of common stock in the primary market during the most recent 10-year period as shown in Format 6a.
 - b. The common stock information on a quarterly and yearly basis for the most recent 5 calendar years available, and through the latest available quarter as shown in Format 6b.
 - c. The market prices for common stock for each month during the most recent 5-year period and for the months through the date the application is filed. List all stock splits and stock dividends by date and type.
- A-6.
- a. There were no issues of LG&E common stock during the most recent 10-year period.
 - b. See attached schedule.
 - c. All LG&E outstanding common stock is held by E.ON U.S. LLC, is not listed on a stock exchange, thus LG&E common stock does not have a market price. There have been no stock splits or stock dividends during the most recent 5-year period and for the months through the date the application is filed.

Louisville Gas and Electric Company
Case No. 2009-00548

Question No. 6b

Responding Witness: S. Bradford Rives

Quarterly and Annual Common Stock Information
For the Periods Shown

Period Equity	Average Number of Shares Outstanding	Book Value (\$)	Earnings Per Share (1) (\$)	Dividend Rate per Share (2) (\$)	Return on Average Common (3) (%)
2004 Calendar Year:					
1st Quarter	21,294,223	425,170,424	1.12	0	N/A
2nd Quarter	21,294,223	425,170,424	0.78	21,000,000	N/A
3rd Quarter	21,294,223	425,170,424	1.50	21,000,000	N/A
4th Quarter	21,294,223	425,170,424	0.99	15,000,000	N/A
Annual	21,294,223	425,170,424	4.39	57,000,000	9.46%
2005 Calendar Year:					
1st Quarter	21,294,223	425,170,424	1.56	29,000,000	N/A
2nd Quarter	21,294,223	425,170,424	1.28	10,000,000	N/A
3rd Quarter	21,294,223	425,170,424	1.94	0	N/A
4th Quarter	21,294,223	425,170,424	1.14	0	N/A
Annual	21,294,223	425,170,424	5.92	39,000,000	12.00%
2006 Calendar Year:					
1st Quarter	21,294,223	425,170,424	1.16	40,000,000	N/A
2nd Quarter	21,294,223	425,170,424	1.11	20,000,000	N/A
3rd Quarter	21,294,223	425,170,424	1.84	35,000,000	N/A
4th Quarter	21,294,223	425,170,424	1.20	0	N/A
Annual	21,294,223	425,170,424	5.31	95,000,000	10.56%
2007 Calendar Year:					
1st Quarter	21,294,223	425,170,424	1.41	35,000,000	N/A
2nd Quarter	21,294,223	425,170,424	1.16	30,000,000	N/A
3rd Quarter	21,294,223	425,170,424	2.11	0	N/A
4th Quarter	21,294,223	425,170,424	0.93	0	N/A
Annual	21,294,223	425,170,424	5.61	65,000,000	10.21%
2008 Calendar Year:					
1st Quarter	21,294,223	425,170,424	1.00	40,000,000	N/A
2nd Quarter	21,294,223	425,170,424	0.91	0	N/A
3rd Quarter	21,294,223	425,170,424	1.52	0	N/A
4th Quarter	21,294,223	425,170,424	0.81	0	N/A
Annual	21,294,223	425,170,424	4.24	40,000,000	10.18%
2009 Calendar Year:					
1st Quarter	21,294,223	425,170,424	0.22	35,000,000	N/A
2nd Quarter	21,294,223	425,170,424	1.01	45,000,000	N/A
3rd Quarter	21,294,223	425,170,424	2.35	0	N/A

(1) Louisville Gas and Electric Company does not report earnings per share numbers, these are calculated for this response.

(2) E.ON U.S. LLC (formerly LG&E Energy LLC) is Louisville Gas and Electric Company's sole shareholder. Louisville Gas and Electric Company pays dividends to E.ON U.S. LLC. The total amount of the dividend is presented here.

(3) See response to question 38 for calculation of average common equity for each year end. Return on average common equity is only calculated at year end because quarterly information is not meaningful.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 7

Responding Witness: S. Bradford Rives

Q-7. Provide a computation of fixed charge coverage ratios for the 10 most recent calendar years and for the test year as shown in Format 7.

A-7. See attached.

The Louisville Gas and Electric Company's first mortgage bond indenture, which was terminated in April 2007, did not contain a covenant for the fixed charge coverage ratio, therefore, the calculation of the fixed charge coverage ratio on the attachment is based solely upon the SEC Method.

Louisville Gas and Electric Company
Case No. 2009-00549

Computation of Fixed Charge Coverage Ratios
For the Periods as Shown
"000,000 Omitted"

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	Test Year
Earnings:											
Net Income	106	111	107	89	91	96	129	117	120	90	98
Add:											
Federal income taxes - current	54	30	41	25	24	34	73	61	34	37	25
State income taxes - current	14	4	8	8	10	13	10	11	7	4	6
Deferred federal income taxes - net	(5)	24	13	20	18	11	(13)	(7)	10	(2)	15
Deferred state income taxes - net	(1)	7	4	4	2	(1)	(2)	(1)	2	(3)	(1)
Investment tax credit - net	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(1)	5	4	2
Fixed charges	45	51	44	34	34	36	41	47	53	55	52
Earnings	(A) 209	223	213	176	175	185	234	227	231	185	197
Fixed Charges (1):											
Interest Charges per statements of income	38	43	38	30	31	33	37	41	50	53	49
Preferred Stock dividends per statements of income	5	5	5	4	3	2	3	4	1	-	-
Add:											
One-third of rentals charged to operating expense	2	3	1	-	-	1	1	2	2	2	3
Fixed charges	(B) 45	51	44	34	34	36	41	47	53	55	52
Ratio of Earnings to Fixed Charges (2)	(A) ÷ (B) 4.64	4.37	4.84	5.18	5.15	5.14	5.71	4.83	4.36	3.36	3.79

Note (1): Fixed charges do not include long-term purchased power obligations. These are considered by rating agencies in evaluating the financial condition of the Company.

Note (2): The Ratio of Earnings would have been 4.78 for 2007, if not for the adjustment made to interest expense for the capital lease obligation. See Rives Exhibit 1, Reference Schedule 1.40, Volume 4 of 5 of LG&E's application filed in Case No. 2008-00252.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to First Data Request of Commission Staff

Dated January 19, 2010

Question No. 8

Responding Witnesses: W. Steven Seelye / Robert M. Conroy

Q-8. Provide the following:

- a. A schedule of revenues for each active rate schedule reflecting test-year revenues per book rates, revenues at present rates annualized, and revenues at proposed rates annualized.
 - b. A schedule showing the amount and percent of any proposed increase or decrease in revenue distributed to each rate schedule. This schedule is to be accompanied by a statement that explains, in detail, the methodology or basis used to allocate the requested increase or decrease in revenue to each of the respective customer classes.
 - c. A schedule showing how the increase or decrease in (b) above was further distributed to each rate charge (i.e., customer or facility charge, kWh charge, Mcf charge, etc.). This schedule is to be accompanied by a statement that explains, in detail, the methodology or basis used to allocate the increase or decrease.
 - d. A reconciliation of the Fuel Adjustment Clause revenue and expenses for the test year.
 - e. A reconciliation of the Gas Cost Adjustment revenue and expenses for the test year.
- A-8.
- a. Please see Seelye Exhibits 5 and 8 for the reconstruction of electric and gas test year revenues per book rates, respectively. Please see Seelye Exhibits 7 and 10 for annualized revenues at current rates and revenues at proposed rates for electric and gas, respectively.
 - b. Please see Seelye Exhibits 6 and 9 for the allocation of the proposed electric and gas increases, respectively, to rate classes. Please see pages 2 and 5-7 of Mr. Seelye's pre-filed direct testimony for a discussion of the allocation of the proposed electric increase, and pages 2 and 37-39 of Mr. Seelye's pre-filed

direct testimony for a discussion of the allocation of the proposed gas increase.

- c. Please see Seelye Exhibits 7 and 10 for the detailed allocation of the proposed increases to all charges for electric and gas rate classes, respectively. Please see response to part (b), above, pages 7-37 of Mr. Seelye's pre-filed direct testimony for a detailed explanation of the methodology used to develop each electric rate charge and pages 37-54 of Mr. Seelye's pre-filed direct testimony for a detailed explanation of the methodology used to develop each gas rate charge.
- d. Please see Seelye Exhibit 6 for a reconciliation of all components of electric revenues, including Fuel Adjustment Clause revenue. Please see Conroy Exhibit 3 for a reconciliation of Fuel Adjustment Clause revenues during the test year. See Reference Schedule 1.03 to Rives Exhibit 1 for a reconciliation of test-year FAC revenues and expenses.
- e. Please see Seelye Exhibit 9 for a reconciliation of all components of gas revenues, including Gas Supply Clause revenue. Please see Conroy Exhibit 6 for a reconciliation of Gas Supply Clause revenues during the test year.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 9

Responding Witnesses: Shannon L. Charnas / Caryl M. Pfeiffer

- Q-9. Provide the following information concerning fuel purchases:
- a. A schedule showing by month the dollar amount of fuel purchases from affiliated and non-affiliated suppliers for the test year.
 - b. A calculation of the dollar amount paid for fuel purchases each month from affiliated suppliers for the test year.
 - c. A calculation showing the average (13-month) number of days supply of coal on hand for the test year and each of the 3 years preceding the test year. Include all workpapers used to determine the response. Also include a detailed explanation of the factors considered in determining what constitutes an average day's supply of coal.
- A-9.
- a. See attached CD, in folder titled Question No. 9.
 - b. The LG&E electric company purchases natural gas from the LG&E gas company which is used as start-up and stabilization fuel at the Mill Creek and Cane Run generating units. No coal was purchased from affiliates. Joint coal purchases are paid for by E.ON U.S. Services and charged to LG&E and KU.
 - c. See attached CD, in folder titled Question No. 9.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 10

Responding Witnesses: Shannon L. Charnas / Caryl M. Pfeiffer

Q-10. Provide the actual fuel costs for the test year. The costs should be given in total dollars, cents per kWh generated, and cents per MMBTU for each type of fuel. Also provide the actual amounts of each type of fuel used, the numbers of BTUs obtained from each type of fuel, and the kWh generated by each type of fuel.

A-10. See attached.

Louisville Gas & Electric Company
Actual Fuel Costs for the Test Year

	Steam Units Test year ended October 2009	Combustion Turbines Test year ended October 2009	LG&E TOTALS
Production Costs (\$)			
Coal	\$ 333,172,925.18	\$ -	\$ 333,172,925.18
Other Fuel Production Costs	8,689,231.28	-	8,689,231.28
Oil	594,250.88	437,118.16	1,031,369.04
Gas	6,462,940.17	10,749,484.02	17,212,424.19
Total fuel costs	<u>\$ 348,919,347.51</u>	<u>\$ 11,186,602.18</u>	<u>\$ 360,105,949.69</u>
Fuel Costs - Cents per kWh Generated			
Coal	1.917	-	1.917
Oil	0.003	18.343	N/A
Gas	0.037	11.747	N/A
Fuel Costs - Cents per MBTU			
Coal	182.719	-	182.719
Oil	1,045.802	1,524.760	1,206.414
Gas	1,454.372	885.576	1,038.005
Quantities of Fuel Burned:			
Coal - tons	8,021,097	-	8,021,097
Oil - Gal	405,875	204,778	610,653
Gas - Mcf	433,542	1,187,694	1,621,236
Million BTU Burned:			
Coal	182,342,117	-	182,342,117
Oil	56,823	28,668	85,491
Gas	444,380	1,213,841	1,658,221
Net kWh Output			
Coal	17,380,451,000	-	17,380,451,000
Oil	-	2,383,000	2,383,000
Gas	-	91,508,000	91,508,000
Total kWh Output	<u>17,380,451,000</u>	<u>93,891,000</u>	<u>17,474,342,000</u>

Notes

(1) Steam includes 100% of generation, quantities used and costs of Trimble County unit.

Does not exclude IMEA/IMPA 25%.

(2) Oil and Gas used in steam plants is for start up and stabilization.

N/A - See Combustion Turbines column for oil and gas cost per kWh generated. The LG&E total oil and gas costs include oil and gas used for start-up and stabilization in steam units, and therefore do not correspond to LG&E total oil and gas kWh output.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to First Data Request of Commission Staff
Dated January 19, 2010

Question No. 11

Responding Witness: Valerie L. Scott

Q-11. Provide the purchased power costs for the test year. These costs should be separated into demand and energy costs. The actual and estimated kW demands and kWh purchased should be included. Indicate any estimates used and explain the estimates in detail.

A-11.

Purchased Power:

	\$	KWH
Energy	61,038,424	2,175,659,000
Demand	16,581,217	
Total	<u>\$ 77,619,641</u>	<u>2,175,659,000</u>

Included in the purchased power cost are the following estimates:

- an estimate of demand for October 2009 in the amount of \$1,566,334
- an estimate of energy for October 2009 in the amount of \$1,511,536

Not included in the purchase power cost are the following true-ups:

- a true-up for demand for October 2009 in the amount of (\$139,538) booked in November 2009
- a true-up for energy for October 2009 in the amount of (\$27,518) booked in November 2009

Included in the purchased power cost are the following true-ups of estimates at the beginning of the test year:

- a true-up of demand for October 2008 in the amount of (\$124,293) booked in November 2008
- a true-up of energy for October 2008 in the amount of \$204,486 booked in November 2008

Demand payments are made to Ohio Valley Electric Corporation (OVEC) and are comprised of actual expenses for debt, operating & maintenance, taxes, and other items not directly related to the plant capacity, so no demand KW are shown.

The OVEC estimate comes from OVEC's budgeted demand and energy costs split between LG&E and KU based on their respective ownership percentages. The October 2009 estimates for OVEC were trued-up to actual in November 2009.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to First Data Request of Commission Staff

Dated January 19, 2010

Question No. 12

Responding Witness: Shannon L. Charnas

- Q-12. Provide the following information, in comparative form, for the test year and the 12-month period immediately preceding the test year:
- a. An electric operations-only income statement, a statement of changes in financial position, a statement of cash flows, a statement of changes in owner's equity, and a balance sheet.
 - b. A gas operations-only income statement, a statement of changes in financial position, a statement of cash flows, a statement of changes in owner's equity, and a balance sheet.
 - c. A total company income statement, a statement of changes in financial position, a statement of cash flows, a statement of changes in owner's equity, and a balance sheet.
- A-12. a. See attached Statement of Net Operating Income for Electric Operations and Electric Balance Sheet. Unlike net operating income, the Company does not maintain its books in the manner necessary to develop a jurisdictional balance sheet. The attached electric balance sheet was developed by directly assigning accounts to electric operations where direct assignment was evident (i.e., electric generating assets) and allocating remaining balances based on appropriate methodologies. Due to the different methodologies used in developing the electric balance sheet, an adjustment is required in calculating Total Liabilities in order to balance. Statements of Changes in Financial Position, Cash Flows and Changes in Owner's Equity are not prepared for electric operations.
- b. See attached Gas Operations Income Statement and Gas Balance Sheet. Unlike net operating income, the Company does not maintain its books in the manner necessary to develop a jurisdictional balance sheet. The attached gas balance sheet was developed by directly assigning accounts to gas operations where direct assignment was evident (i.e., gas distribution assets) and allocating remaining balances based on appropriate methodologies. Due to the different methodologies used in developing the gas balance sheet, an

adjustment is required in calculating Total Liabilities in order to balance. Statements of Changes in Financial Position, Cash Flows and Changes in Owner's Equity are not prepared for gas operations.

- c. See attached Total Company Income Statement, Balance Sheet, Statement of Cash Flows and Changes in Owner's Equity. A statement of changes in financial position is not prepared by the Company.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2009-00549
Response to First Data Request of Commission Staff January 19, 2010

COMPARATIVE STATEMENTS OF OPERATING INCOME - ELECTRIC ONLY

	Twelve Months Ended	
	<u>10/31/2009</u>	<u>10/31/2008</u>
OPERATING REVENUES		
Residential Sales	\$ 309,240,308	\$ 296,157,746
Small (or Comm.)	253,036,358	247,210,706
Large (or Ind.)	125,975,607	139,880,663
Public Street and Highway Lighting	6,875,833	6,886,781
Other Sales to Public Authorities	<u>71,089,978</u>	<u>69,063,219</u>
Total Sales to Ultimate Consumers	766,218,084	759,199,115
Sales for Resale	179,634,251	210,016,651
Late Payment Charges	5,040,755	2,780,874
Miscellaneous Service Revenues	963,922	871,864
Rent from Electric/Gas Property	2,613,870	3,345,743
Other Electric Revenue	<u>4,020,871</u>	<u>1,588,796</u>
Total Operating Revenues	958,491,753	977,803,043
OPERATING EXPENSES		
Fuel	340,676,857	331,389,964
Power Purchased	77,619,641	103,849,115
Operation Expense	166,287,902	156,320,601
Maintenance Expense	58,042,378	97,475,276
Depreciation Expense	109,380,499	103,218,619
Amort. & Depl. of Utility Plant	5,626,250	4,291,210
Regulatory Credits	(1,724,282)	(1,593,806)
Taxes Other Than Income Taxes	18,568,593	17,917,529
Income Taxes	48,625,046	37,718,128
(Gains) from Disposition of Allowances	(66,274)	(456,255)
Accretion Expense	<u>1,501,896</u>	<u>1,426,038</u>
Total Utility Operating Expenses	<u>824,538,506</u>	<u>851,556,419</u>
Net Utility Operating Income	<u>\$ 133,953,247</u>	<u>\$ 126,246,624</u>

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to First Data Request of Commission Staff January 19, 2010

COMPARATIVE BALANCE SHEETS - ELECTRIC ONLY

<u>ASSETS</u>	<u>10/31/2009</u>	<u>10/31/2008</u>
UTILITY PLANT		
Utility Plant	\$ 3,589,541,649	\$ 3,490,607,148
Construction Work in Progress	294,494,749	292,400,230
Total Utility Plant	3,884,036,398	3,783,007,378
Less: Accum. Prov. for Depr. Amort. Depl.	1,752,214,062	1,706,132,271
Net Utility Plant	2,131,822,336	2,076,875,107
Gas Stored Underground - Noncurrent	-	-
OTHER PROPERTY AND INVESTMENTS		
Nonutility Property-Less Reserve	8,790	8,791
Special Funds	12,826,299	10,509,677
Other Investments	594,286	11,635,993
Total Other Property and Investments	13,429,375	22,154,461
CURRENT AND ACCRUED ASSETS		
Cash	2,283,039	1,899,812
Special Deposits	778,627	7,197,895
Working Fund	14,478	14,981
Temporary Cash Investments	96	22
Customer Accounts Receivable	39,422,324	57,725,787
Other Accounts Receivable	11,857,198	22,201,149
Less: Accum. Prov. for Uncollectible Acct.-Credit	685,769	1,305,402
Accounts Receivable from Associated Companies	326,156	59,434
Fuel Stock	59,002,922	40,552,656
Plant Materials and Operating Supplies	29,049,401	27,946,397
Stores Expense Undistributed	4,110,821	4,284,999
Gas Stored Underground - Current	-	-
Prepayments	3,333,519	3,167,660
Misc. Current & Accrued Assets	1,096,895	1,107,065
Interest and Dividends Receivable	9,457	34,468
Rents Receivable	37,897	49,166
Accrued Utility Revenues	35,406,000	32,536,000
Total Current and Accrued Assets	186,043,061	197,472,089
DEFERRED DEBITS		
Unamortized Debt Expenses	3,091,402	3,225,534
Other Regulatory Assets	302,791,445	123,272,017
Miscellaneous Deferred Debits	1,047,517	33,719,635
Unamortized Loss on Reacquired Debt	18,556,388	19,082,206
Accumulated Deferred Income Taxes	52,915,615	34,039,989
Total Deferred Debits	378,402,367	213,339,381
Total Assets	<u>\$ 2,709,697,139</u>	<u>\$ 2,509,841,038</u>

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to First Data Request of Commission Staff January 19, 2010

COMPARATIVE BALANCE SHEETS - ELECTRIC ONLY

<u>LIABILITIES & COMMON EQUITY</u>	<u>10/31/2009</u>	<u>10/31/2008</u>
PROPRIETARY CAPITAL		
Common Stock Issued	\$ 338,308,106	\$ 339,030,896
Other Paid - In Capital	66,505,799	47,844,000
Other Comprehensive Income	(9,011,094)	(8,913,746)
(Less) Capital Stock Expense	665,117	666,538
Retained Earnings	600,408,281	589,902,824
Total Proprietary Capital	995,545,975	967,197,436
LONG-TERM DEBT		
Long-Term Notes Payable to Associated Companies	385,914,500	346,869,000
Bonds	327,115,453	251,263,930
Total Long-Term Debt	713,029,953	598,132,930
OTHER NONCURRENT LIABILITIES		
Accumulated Provision for Postretirement Benefits	170,323,659	72,907,898
Total Other Noncurrent Liabilities	170,323,659	72,907,898
CURRENT AND ACCRUED LIABILITIES		
Notes Payable to Associated Companies	119,886,050	286,999,570
Accounts Payable	60,910,789	86,001,260
Accounts Payable to Associated Companies	14,401,171	21,681,522
Customer Deposits	15,941,149	15,138,208
Taxes Accrued	9,969,997	8,886,975
Interest Accrued	3,608,136	2,524,956
Short-Term Obligations Under Capital Leases	-	92,089
Miscellaneous Current and Accrued Liabilities	12,148,940	10,913,639
Total Current and Accrued Liabilities	236,866,232	432,238,219
DEFERRED CREDITS AND OTHER		
Customer Advances for Construction	1,848,625	5,540,091
Asset Retirement Obligations	30,776,520	29,314,496
Accumulated Deferred Investment Tax Credits	49,885,933	48,024,702
Other Deferred Credits	34,060,247	21,859,088
Other Regulatory Liabilities	49,749,936	49,950,628
Miscellaneous Long-Term Liabilities	32,076,645	26,242,773
Accumulated Deferred Income Taxes	386,309,305	342,064,804
Total Deferred Credits	584,707,211	522,996,582
Electric/Gas adjustment to balance	9,224,109	(83,632,027)
Total Liabilities and Stockholders Equity	<u>\$ 2,709,697,139</u>	<u>\$ 2,509,841,038</u>

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to First Data Request of Commission Staff January 19, 2010

COMPARATIVE STATEMENTS OF OPERATING INCOME - GAS ONLY

	Twelve Months Ended	
	<u>10/31/2009</u>	<u>10/31/2008</u>
OPERATING REVENUES		
Residential Sales	\$ 266,760,287	\$ 261,736,459
Small (or Comm.)	106,638,032	107,438,944
Large (or Ind.)	9,919,514	18,228,522
Other Sales to Public Authorities	<u>18,713,546</u>	<u>19,095,383</u>
Total Sales to Ultimate Consumers	402,031,379	406,499,308
Sales for Resale	-	7,157,996
Interdepartmental Sales	6,531,020	4,326,660
Late Payment Charges	3,212,301	2,001,261
Transportation Revenue	6,671,834	6,193,673
Miscellaneous Service Revenues	13,787	48,302
Rent from Electric/Gas Property	408,087	408,111
Interdepartmental Rents	-	50,070
Other Gas Revenue	<u>21,851</u>	<u>41,696</u>
Total Operating Revenues	418,890,259	426,727,077
OPERATING EXPENSES		
Purchased Gas	303,885,591	323,573,233
Operation Expense	46,442,768	38,230,806
Maintenance Expense	16,824,321	16,464,739
Depreciation Expense	18,104,229	17,886,957
Amort. & Depl. of Utility Plant	1,976,791	1,507,723
Regulatory Credits	(477,534)	(446,541)
Taxes Other Than Income Taxes	5,819,250	5,613,993
Income Taxes	5,930,479	5,104,481
Accretion Expense	<u>464,021</u>	<u>437,394</u>
Total Utility Operating Expenses	398,969,916	408,372,785
Net Utility Operating Income	<u>\$ 19,920,343</u>	<u>\$ 18,354,292</u>

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to First Data Request of Commission Staff January 19, 2010

COMPARATIVE BALANCE SHEETS - GAS ONLY

<u>ASSETS</u>	<u>10/31/2009</u>	<u>10/31/2008</u>
UTILITY PLANT		
Utility Plant	\$ 682,463,297	\$ 644,895,615
Construction Work in Progress	42,241,284	56,981,237
Total Utility Plant	724,704,581	701,876,852
Less: Accum. Prov. for Depr. Amort. Depl.	251,930,195	242,245,889
Net Utility Plant	472,774,386	459,630,963
Gas Stored Underground - Noncurrent	2,139,990	2,139,990
OTHER PROPERTY AND INVESTMENTS		
Nonutility Property-Less Reserve	3,089	3,089
Special Funds	3,293,217	2,670,254
Other Investments	-	3,879,519
Total Other Property and Investments	3,296,306	6,552,862
CURRENT AND ACCRUED ASSETS		
Cash	586,182	482,696
Special Deposits	-	-
Working Fund	6,152	6,299
Temporary Cash Investments	24	5
Customer Accounts Receivable	16,062,653	17,846,645
Other Accounts Receivable	751,182	3,890,597
Less: Accum. Prov. for Uncollectible Acct.-Credit	1,101,452	408,424
Accounts Receivable from Associated Companies	83,742	15,100
Fuel Stock	-	-
Plant Materials and Operating Supplies	22,964	22,069
Stores Expense Undistributed	3,292	3,431
Gas Stored Underground - Current	69,378,233	142,275,644
Prepayments	401,007	406,622
Misc. Current & Accrued Assets	-	-
Interest and Dividends Receivable	334	6,686
Rents Receivable	-	-
Accrued Utility Revenues	7,434,000	18,811,000
Total Current and Accrued Assets	93,628,313	183,358,370
DEFERRED DEBITS		
Unamortized Debt Expenses	793,733	819,529
Other Regulatory Assets	62,111,253	30,173,397
Miscellaneous Deferred Debits	20,716	8,443,899
Unamortized Loss on Reacquired Debt	4,764,446	4,848,326
Accumulated Deferred Income Taxes	6,148,834	6,093,016
Total Deferred Debits	73,838,982	50,378,167
Total Assets	<u>\$ 645,677,977</u>	<u>\$ 702,060,352</u>

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to First Data Request of Commission Staff January 19, 2010

COMPARATIVE BALANCE SHEETS - GAS ONLY

<u>LIABILITIES & COMMON EQUITY</u>	<u>10/31/2009</u>	<u>10/31/2008</u>
PROPRIETARY CAPITAL		
Common Stock Issued	\$ 86,862,318	\$ 86,139,528
Other Paid - In Capital	17,075,700	12,156,000
Other Comprehensive Income	(2,280,028)	(2,252,772)
(Less) Capital Stock Expense	170,772	169,351
Retained Earnings	<u>140,843,343</u>	<u>133,509,565</u>
Total Proprietary Capital	242,330,561	229,382,970
LONG-TERM DEBT		
Long-Term Notes Payable to Associated Companies	99,085,500	88,131,000
Bonds	<u>83,988,547</u>	<u>63,840,070</u>
Total Long-Term Debt	183,074,047	151,971,070
OTHER NONCURRENT LIABILITIES		
Accumulated Provision for Postretirement Benefits	<u>43,798,059</u>	<u>18,590,032</u>
Total Other Noncurrent Liabilities	43,798,059	18,590,032
CURRENT AND ACCRUED LIABILITIES		
Notes Payable to Associated Companies	30,781,350	72,919,630
Accounts Payable	13,229,788	17,478,876
Accounts Payable to Associated Companies	3,697,573	5,508,749
Customer Deposits	6,944,243	6,496,751
Taxes Accrued	2,600,635	2,273,803
Interest Accrued	926,407	641,530
Short-Term Obligations Under Capital Leases	-	-
Miscellaneous Current and Accrued Liabilities	<u>6,299,991</u>	<u>2,763,560</u>
Total Current and Accrued Liabilities	64,479,987	108,082,899
DEFERRED CREDITS AND OTHER		
Customer Advances for Construction	7,485,293	8,159,112
Asset Retirement Obligations	1,940,435	1,476,414
Accumulated Deferred Investment Tax Credits	861,713	1,015,522
Other Deferred Credits	6,067,811	26,178,785
Other Regulatory Liabilities	42,998,102	6,847,418
Miscellaneous Long-Term Liabilities	8,110,350	6,667,653
Accumulated Deferred Income Taxes	<u>53,755,728</u>	<u>60,056,450</u>
Total Deferred Credits	121,219,432	110,401,354
Electric/Gas adjustment to balance	(9,224,109)	83,632,027
Total Liabilities and Stockholders Equity	<u>\$ 645,677,977</u>	<u>\$ 702,060,352</u>

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to First Data Request of Commission Staff January 19, 2010

COMPARATIVE STATEMENTS OF OPERATING INCOME - TOTAL

	Twelve Months Ended	
	10/31/2009	10/31/2008
OPERATING REVENUES		
Residential Sales	\$ 576,000,595	\$ 557,894,205
Small (or Comm.)	359,674,390	354,649,650
Large (or Ind.)	135,895,121	158,109,185
Public Street and Highway Lighting	6,875,833	6,886,781
Other Sales to Public Authorities	89,803,524	88,158,602
Total Sales to Ultimate Consumers	1,168,249,463	1,165,698,423
Sales for Resale	179,634,251	217,174,647
Interdepartmental Sales	6,531,020	4,326,660
Late Payment Charges	8,253,056	4,782,135
Transportation Revenue	6,671,834	6,193,673
Miscellaneous Service Revenues	977,709	920,166
Rent from Electric/Gas Property	3,021,957	3,753,854
Interdepartmental Rents	-	50,070
Other Electric Revenue	4,020,871	1,588,796
Other Gas Revenue	21,851	41,696
Total Operating Revenues	1,377,382,012	1,404,530,120
OPERATING EXPENSES		
Fuel	340,676,857	331,389,964
Power Purchased	77,619,641	103,849,115
Purchased Gas	303,885,591	323,573,233
Operation Expense	212,730,670	194,551,407
Maintenance Expense	74,866,699	113,940,015
Depreciation Expense	127,484,728	121,105,576
Amort. & Depl. of Utility Plant	7,603,041	5,798,933
Regulatory Credits	(2,201,816)	(2,040,347)
Taxes Other Than Income Taxes	24,387,843	23,531,522
Income Taxes	54,555,525	42,822,609
(Gains) from Disposition of Allowances	(66,274)	(456,255)
Accretion Expense	1,965,917	1,863,432
Total Utility Operating Expenses	1,223,508,422	1,259,929,204
Net Utility Operating Income	153,873,590	144,600,916
Total Other Income	22,179,916	11,614,158
Total Other Income Deductions	37,219,802	11,868,473
Total Taxes on Other Income and Deductions	(7,508,341)	(42,029)
Net Other Income and Deductions	(7,531,545)	(212,286)
INTEREST		
Interest on Long-Term Debt	43,172,320	44,492,746
Amortization of Debt Disc. and Expenses	185,654	316,767
Amortization of Loss on Reacquired Debt	1,293,470	1,135,999
Other Interest Charges	3,851,367	7,935,104
Total Interest Charges	48,502,811	53,880,616
Net Income	\$ 97,839,234	\$ 90,508,014

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to First Data Request of Commission Staff January 19, 2010

COMPARATIVE BALANCE SHEETS - TOTAL

<u>ASSETS</u>	<u>10/31/2009</u>	<u>10/31/2008</u>
UTILITY PLANT		
Utility Plant	\$ 4,272,004,946	\$ 4,135,502,763
Construction Work in Progress	336,736,033	349,381,467
Total Utility Plant	4,608,740,979	4,484,884,230
Less: Accum. Prov. for Depr. Amort. Depl.	2,004,144,257	1,948,378,160
Net Utility Plant	2,604,596,722	2,536,506,070
Gas Stored Underground - Noncurrent	2,139,990	2,139,990
OTHER PROPERTY AND INVESTMENTS		
Nonutility Property-Less Reserve	11,879	11,880
Special Funds	16,119,516	13,179,931
Other Investments	594,286	15,515,512
Total Other Property and Investments	16,725,681	28,707,323
CURRENT AND ACCRUED ASSETS		
Cash	2,869,221	2,382,508
Special Deposits	778,627	7,197,895
Working Fund	20,630	21,280
Temporary Cash Investments	120	27
Customer Accounts Receivable	55,484,977	75,572,432
Other Accounts Receivable	12,608,380	26,091,746
Less: Accum. Prov. for Uncollectible Acct.-Credit	1,787,221	1,713,826
Accounts Receivable from Associated Companies	409,898	74,534
Fuel Stock	59,002,922	40,552,656
Plant Materials and Operating Supplies	29,072,365	27,968,466
Stores Expense Undistributed	4,114,113	4,288,430
Gas Stored Underground - Current	69,378,233	142,275,644
Prepayments	3,734,526	3,574,282
Misc. Current & Accrued Assets	1,096,895	1,107,065
Interest and Dividends Receivable	9,791	41,154
Rents Receivable	37,897	49,166
Accrued Utility Revenues	42,840,000	51,347,000
Total Current and Accrued Assets	279,671,374	380,830,459
DEFERRED DEBITS		
Unamortized Debt Expenses	3,885,135	4,045,063
Other Regulatory Assets	364,902,698	153,445,414
Miscellaneous Deferred Debits	1,068,233	42,163,534
Unamortized Loss on Reacquired Debt	23,320,834	23,930,532
Accumulated Deferred Income Taxes	59,064,449	40,133,005
Total Deferred Debits	452,241,349	263,717,548
Total Assets	\$ 3,355,375,116	\$ 3,211,901,390

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to First Data Request of Commission Staff January 19, 2010

COMPARATIVE BALANCE SHEETS - TOTAL

<u>LIABILITIES & COMMON EQUITY</u>	<u>10/31/2009</u>	<u>10/31/2008</u>
PROPRIETARY CAPITAL		
Common Stock Issued	\$ 425,170,424	\$ 425,170,424
Other Paid - In Capital	83,581,499	60,000,000
Other Comprehensive Income	(11,291,122)	(11,166,518)
(Less) Capital Stock Expense	835,889	835,889
Retained Earnings	<u>741,251,624</u>	<u>723,412,389</u>
Total Proprietary Capital	1,237,876,536	1,196,580,406
LONG-TERM DEBT		
Long-Term Notes Payable to Associated Companies	485,000,000	435,000,000
Bonds	<u>411,104,000.</u>	<u>315,104,000</u>
Total Long-Term Debt	896,104,000	750,104,000
OTHER NONCURRENT LIABILITIES		
Accumulated Provision for Postretirement Benefits	<u>214,121,718</u>	<u>91,497,930</u>
Total Other Noncurrent Liabilities	214,121,718	91,497,930
CURRENT AND ACCRUED LIABILITIES		
Notes Payable to Associated Companies	150,667,400	359,919,200
Accounts Payable	74,140,577	103,480,136
Accounts Payable to Associated Companies	18,098,744	27,190,271
Customer Deposits	22,885,392	21,634,959
Taxes Accrued	12,570,632	11,160,778
Interest Accrued	4,534,543	3,166,486
Short-Term Obligations Under Capital Leases	-	92,089
Miscellaneous Current and Accrued Liabilities	<u>18,448,931</u>	<u>13,677,199</u>
Total Current and Accrued Liabilities	301,346,219	540,321,118
DEFERRED CREDITS AND OTHER		
Customer Advances for Construction	9,333,918	13,699,203
Asset Retirement Obligations	32,716,955	30,790,910
Accumulated Deferred Investment Tax Credits	50,747,646	49,040,224
Other Deferred Credits	40,128,058	48,037,873
Other Regulatory Liabilities	92,748,038	56,798,046
Miscellaneous Long-Term Liabilities	40,186,995	32,910,426
Accumulated Deferred Income Taxes	<u>440,065,033</u>	<u>402,121,254</u>
Total Deferred Credits	705,926,643	633,397,936
Electric/Gas adjustment to balance		
Total Liabilities and Stockholders Equity	<u>\$ 3,355,375,116</u>	<u>\$ 3,211,901,390</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2009-00549
Response to First Data Request of Commission Staff January 19, 2010

STATEMENT OF CHANGES IN OWNER'S EQUITY

	COMMON STOCK	COMMON STOCK EXPENSE	OTHER PAID- IN CAPITAL	OTHER COMPREHENSIVE INCOME	RETAINED EARNINGS
BALANCE AT 10/31/2007	\$ 425,170,424	\$ (835,889)	\$ 40,000,000	\$ (8,948,177)	\$ 672,960,371
Credits From Income					90,508,014
FIN 48 Adjustment					(55,996)
Common Dividends					(40,000,000)
Loss on Derivative Instruments				(2,218,341)	
Capital Infusion			20,000,000		
BALANCE AT 10/31/2008	<u>425,170,424</u>	<u>(835,889)</u>	<u>60,000,000</u>	<u>(11,166,518)</u>	<u>723,412,389</u>
Credits From Income					97,839,235
Common Dividends					(80,000,000)
Loss on Derivative Instruments				(124,604)	
Capital Infusion			23,581,499		
BALANCE AT 10/31/2009	<u>\$ 425,170,424</u>	<u>\$ (835,889)</u>	<u>\$ 83,581,499</u>	<u>\$ (11,291,122)</u>	<u>\$ 741,251,624</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2009-00549
Response to First Data Request of Commission Staff January 19, 2010

COMPARATIVE STATEMENT OF CASH FLOWS

	<u>10/31/2009</u>	<u>10/31/2008</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	\$ 97,839,234	\$ 90,508,014
Items not requiring (providing) cash currently:		
Depreciation	127,484,728	121,105,576
Amortization	7,603,041	5,798,933
Deferred income taxes - net	21,360,147	16,090,847
Investment tax credit - net	1,707,423	2,489,046
Other	13,279,511	14,304,313
Change in receivables	43,086,669	(37,621,588)
Change in inventory	53,517,562	(37,730,000)
Change in allowance inventory	5,064	2,648
Change in payables and accrued expenses	(23,198,809)	5,195,960
Change in regulatory assets	(211,457,285)	13,098,527
Change in regulatory liabilities	35,949,992	2,650,119
Change in other deferred debits	42,499,245	(4,520,147)
Change in other deferred credits	(10,651,045)	26,899,219
Other	85,367,972	(31,162,150)
Gain on disposal of assets	(2,510,531)	(8,757,465)
Net cash provided from operating activities	<u>281,882,918</u>	<u>178,351,852</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Gross additions to utility plant - construction expenditures	(168,904,304)	(189,266,653)
Gross additions to common utility plant - construction expenditures	(19,486,848)	(41,382,581)
Loss on disposal of property	-	(357,016)
Change in restricted cash	2,031,734	(825,154)
Change in long-term investments	-	(5,458)
Change in non-hedging derivatives	18,250,393	11,858,561
Proceeds received from sales of property	2,565,221	9,125,684
Net cash used for investing activities	<u>(165,543,804)</u>	<u>(210,852,617)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issuance of long-term debt	49,290,502	71,677,761
Net change in short-term debt	(209,251,800)	248,311,200
Net change in derivative liabilities	6,692,067	(6,692,067)
Payments for reacquisition of long-term debt	-	(259,200,000)
Reissuance of reacquired long-term debt	96,000,000	-
Net change in short-term capital lease obligations	(92,089)	(342,713)
Net change in long-term capital lease obligations	-	(70,949)
Net change in restricted cash	1,457,904	(1,457,904)
Contributed capital	20,051,107	20,000,000
Dividends on common stock	(80,000,000)	(40,000,000)
Net cash provided from (used for) financing activities	<u>(115,852,309)</u>	<u>32,225,328</u>
NET INCREASE (DECREASE) IN CASH AND TEMP. CASH INVESTMENTS	486,805	(275,437)
CASH AND TEMPORARY CASH INVESTMENTS AT BEGINNING OF PERIOD	<u>2,382,535</u>	<u>2,657,972</u>
CASH AND TEMPORARY CASH INVESTMENTS AT END OF PERIOD	<u>\$ 2,869,340</u>	<u>\$ 2,382,535</u>

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 13

Responding Witness: Shannon L. Charnas

Q-13. Provide the following:

- a. A trial balance as of the last day of the test year (all income statement accounts should show activity for 12 months) showing account number, account title, and amount. Provide this information on an electric operations-only basis.
- b. A trial balance as of the last day of the test year (all income statement accounts should show activity for 12 months) showing account number, account title, and amount. Provide this information on a gas operations-only basis.
- c. A trial balance as of the last day of the test year (all income statement accounts should show activity for 12 months) showing account number, account title, and amount. Provide this information on a total company basis. Only one copy needs to be supplied to the Commission. Other parties of record may examine the copy filed with the Commission.

- A-13.
- a. See attached trial balance for income statement accounts for electric operations. Separate balance sheet accounts are not maintained for electric operations, therefore a separate trial balance is not provided.
 - b. See attached trial balance for income statement accounts for gas operations. Separate balance sheet accounts are not maintained for gas operations, therefore a separate trial balance is not provided.
 - c. See attached.

**LOUISVILLE GAS AND ELECTRIC COMPANY
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS
FOR THE PERIOD NOVEMBER 1, 2008 - OCTOBER 31, 2009**

Account	Description	Electric	Gas	Total Company
403011	DEPREC EXP - STEAM POWER GEN	\$ 63,914,070.34	\$ -	\$ 63,914,070.34
403012	DEPREC EXP - HYDRO POWER GEN	628,648.12	-	628,648.12
403013	DEPREC EXP - OTH POWER GEN	8,147,103.83	-	8,147,103.83
403014	DEPREC EXP - TRANSMISSION	4,973,210.15	-	4,973,210.15
403015	DEPREC EXP - DISTRIBUTION	21,828,519.90	-	21,828,519.90
403016	GENERAL DEPRECIATION EXPENSE	507,053.82	-	507,053.82
403021	DEPREC. EXP. - UNDERGROUND - GAS	-	1,125,204.92	1,125,204.92
403022	DEPREC. EXP. - TRANSMISSION - GAS	-	91,869.95	91,869.95
403023	DEPREC. EXP. - DISTRIBUTION - GAS	-	13,342,023.74	13,342,023.74
403024	DEPREC. EXP. - GENERAL - GAS	-	313,412.85	313,412.85
403025	DEPREC. EXP. - COMMON	9,159,507.67	3,218,205.41	12,377,713.08
403111	DEPREC EXP ARO STEAM	171,273.43	-	171,273.43
403112	DEPREC EXP ARO TRANSMISSION	72.44	-	72.44
403113	DEPREC EXP ARO OTHER PRODUCTION	50,151.36	-	50,151.36
403114	DEPREC EXP ARO HYDRO	496.08	-	496.08
403115	DEPREC EXP ARO DISTRIBUTION	366.12	-	366.12
403211	DEPREC EXP ARO GAS UNDERGROUND STORAGE	-	13,183.64	13,183.64
403212	DEPREC EXP ARO GAS DISTRIBUTION	-	320.04	320.04
403311	DEPREC EXP ARO COMMON	25.44	8.88	34.32
404301	AMORT-INTANG GAS PLT	-	1,976,790.58	1,976,790.58
404401	AMT-EL INTAN PLT-RTL	2,965,185.87	-	2,965,185.87
404402	AMT-EL INTAN PLT-WHS	2,661,064.25	-	2,661,064.25
407401	REGULATORY CREDITS - GENERATION ACCRETION	(1,483,472.04)	-	(1,483,472.04)
407402	REGULATORY CREDITS - TRANSMISSION ACCRETION	(1,394.73)	-	(1,394.73)
407405	REGULATORY CREDITS - DISTRIBUTION ACCRETION	(15,865.04)	-	(15,865.04)
407406	REGULATORY CREDITS - GAS ACCRETION	-	(463,611.98)	(463,611.98)
407407	REGULATORY CREDITS - COMMON ACCRETION	(1,163.97)	(408.98)	(1,572.95)
407421	REGULATORY CREDITS - GENERATION DEPRECIATION	(221,920.87)	-	(221,920.87)
407422	REGULATORY CREDITS - TRANSMISSION DEPRECIATION	(72.44)	-	(72.44)
407425	REGULATORY CREDITS - DISTRIBUTION DEPRECIATION	(366.12)	-	(366.12)
407426	REGULATORY CREDITS - GAS DEPRECIATION	-	(13,503.68)	(13,503.68)
407427	REGULATORY CREDITS - COMMON DEPRECIATION	(25.44)	(8.88)	(34.32)
408101	TAX-NON INC-UTIL OPR	36,858.68	9,214.67	46,073.35
408102	REAL AND PERSONAL PROP. TAX	11,329,972.26	3,807,365.00	15,137,337.26
408103	KY PUBLIC SERVICE COMMISSION TAX	1,295,026.27	611,963.56	1,906,989.83
408105	FEDERAL UNEMP TAX	40,036.89	10,466.95	50,503.84
408106	FICA TAX	3,907,625.34	1,017,060.38	4,924,685.72
408107	STATE UNEMP TAX	56,005.34	14,922.58	70,927.92
408115	CLOSED 01/09 - FEDERAL UNEMP TAX - A&G	201.99	43.45	245.44
408116	CLOSED 01/09 - FICA TAX - A&G	18,293.72	5,500.48	23,794.20
408117	CLOSED 01/09 - STATE UNEMP TAX - A&G	630.35	158.14	788.49
408118	CLOSED 01/09 - FEDERAL UNEMP TAX - COAL RESALE	(7.90)	-	(7.90)
408119	CLOSED 01/09 - STATE UNEMP TAX - COAL RESALE	7.22	-	7.22
408120	CLOSED 01/09 - FICA TAX - COAL RESALE	505.65	-	505.65
408125	CLOSED 01/09 - FEDERAL UNEMP TAX - ELECTRIC COS	(175.23)	-	(175.23)
408126	CLOSED 01/09 - FICA TAX - ELECTRIC COS	25,072.85	-	25,072.85
408127	CLOSED 01/09 - STATE UNEMP TAX - ELECTRIC COS	454.77	-	454.77
408135	CLOSED 01/09 - FEDERAL UNEMP TAX - GAS COS	-	(27.76)	(27.76)
408136	CLOSED 01/09 - FICA TAX - GAS COS	-	3,366.29	3,366.29
408137	CLOSED 01/09 - STATE UNEMP TAX - GAS COS	-	60.48	60.48
408175	CLOSED 01/09 - FEDERAL UNEMP TAX - ELECTRIC COS INDIRECT	(11.96)	-	(11.96)
408176	CLOSED 01/09 - FICA TAX - ELECTRIC COS INDIRECT	6,671.77	-	6,671.77
408177	CLOSED 01/09 - STATE UNEMP TAX - ELECTRIC COS INDIRECT	116.16	-	116.16
408185	CLOSED 01/09 - FEDERAL UNEMP TAX - A&G INDIRECT	(385.21)	(97.25)	(482.46)
408186	CLOSED 01/09 - FICA TAX - A&G INDIRECT	252,420.33	63,135.60	315,555.93
408187	CLOSED 01/09 - STATE UNEMP TAX - A&G INDIRECT	4,551.41	1,136.27	5,687.68
408188	CLOSED 01/09 - FEDERAL UNEMP TAX - SELLING EXP	(69.83)	(18.57)	(88.40)
408189	CLOSED 01/09 - STATE UNEMP TAX - SELLING EXP	757.76	201.38	959.14
408190	CLOSED 01/09 - FICA TAX - SELLING EXP	40,070.40	10,651.63	50,722.03
408191	CLOSED 01/09 - FEDERAL UNEMP TAX - SELLING - INDIRECT	(81.23)	(21.59)	(102.82)
408193	CLOSED 01/09 - FICA TAX - SELLING - INDIRECT	41,691.46	11,082.50	52,773.96
408194	CLOSED 01/09 - STATE UNEMP TAX - SELLING - INDIRECT	710.93	188.98	899.91
408195	FEDERAL UNEMP TAX - INDIRECT	12,739.16	2,288.65	15,027.81
408196	FICA TAX - INDIRECT	1,449,064.11	242,031.10	1,691,095.21
408197	STATE UNEMP TAX - INDIRECT	49,839.33	8,576.80	58,416.13
408202	TAX-NON INC-OTHER	1,592.00	563.00	2,155.00
409101	FED INC TAX-UTIL OPR	16,269,704.45	11,863,677.13	28,133,381.58
409102	KY ST INCOME TAXES	4,083,761.07	3,021,106.80	7,104,867.87

LOUISVILLE GAS AND ELECTRIC COMPANY
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS
FOR THE PERIOD NOVEMBER 1, 2008 - OCTOBER 31, 2009

Account	Description	Electric	Gas	Total Company
409104	FED INC TAXES - EST	(3,371,126.53)	220,879.87	(3,150,246.66)
409105	ST INC TAXES - EST	(642,119.35)	42,072.36	(600,046.99)
409203	FED INC TAX-OTHER	(1,244,292.61)	1,173,776.60	(70,516.01)
409206	ST INC TAX-OTHER	(230,895.37)	214,062.60	(16,832.77)
409209	FED IN TAXES-OTH EST	(136,296.59)	(31,770.66)	(168,067.25)
409210	ST INC TAXES-OTH EST	(25,961.25)	(6,051.55)	(32,012.80)
410101	DEF FED INC TAX-OPR	83,651,432.98	10,738,191.79	94,389,624.77
410102	DEF ST INC TAX-OPR	11,310,947.71	1,017,044.11	12,327,991.82
410203	DEF FEDERAL INC TX	4,634,455.83	16,349.36	4,650,805.19
410204	DEF STATE INC TAX	864,887.77	1,380.33	866,268.10
411101	FED INC TX DEF-CR-OP	(55,316,242.98)	(17,571,626.90)	(72,887,869.88)
411102	ST INC TAX DEF-CR-OP	(9,222,543.05)	(3,247,057.27)	(12,469,600.32)
411150	ACCRETION EXPENSE - GENERATION	1,483,472.04	-	1,483,472.04
411151	ACCRETION EXPENSE - TRANSMISSION	1,394.73	-	1,394.73
411155	ACCRETION EXPENSE - DISTRIBUTION	15,865.04	-	15,865.04
411156	ACCRETION EXPENSE - GAS	-	463,611.98	463,611.98
411157	ACCRETION EXPENSE - COMMON	1,163.95	408.98	1,572.93
411201	FD INC TX DEF-CR-OTH	(10,621,059.50)	(138,774.07)	(10,759,833.57)
411202	ST INC TX DEF-CR-OTH	(1,956,599.90)	(23,707.02)	(1,980,306.92)
411403	ITC DEFERRED	4,899,908.65	-	4,899,908.65
411404	AMORTIZATION OF ITC	(3,038,676.90)	(153,808.98)	(3,192,485.88)
411801	CLOSED 01/09 - GAIN-DISP OF ALLOW	456,254.88	-	456,254.88
411802	GAIN-DISP OF ALLOW	(522,528.94)	-	(522,528.94)
415001	REVENUE FROM CUSTOMER SERVICE LINES	-	(805.00)	(805.00)
416001	EXPENSES FROM CUSTOMER SERVICE LINES	-	20,323.39	20,323.39
417004	SERVICE CHARGE AND SUPERVISORY FEE - IMEA AND IMPA	(1,061,307.47)	-	(1,061,307.47)
417005	IMPA-WORKING CAPITAL	(275,355.19)	-	(275,355.19)
417006	IMEA-WORKING CAPITAL	(259,107.54)	-	(259,107.54)
419006	INT INC-ST TAX PMT	189,209.20	48,192.56	237,401.76
419106	CLOSED 03/09 - INT INC-ST TAX PMT	(909,273.36)	(221,663.65)	(1,130,937.01)
419205	INTEREST INCOME FROM FINANCIAL HOLDINGS	(1,058.27)	(262.82)	(1,321.09)
419206	INTEREST INCOME FROM OTHER LOANS & RECEIVABLES	(38,106.21)	-	(38,106.21)
419207	INTEREST INCOME FROM SPECIAL FUNDS	(24,199.48)	(6,104.08)	(30,303.56)
419209	INT INC-ASSOC CO	(6,665.59)	-	(6,665.59)
419211	DIVIDENDS FROM OVEC	(292,760.00)	-	(292,760.00)
421001	MISC NONOPR INCOME	(19,939.59)	(32,091.02)	(52,030.61)
421002	FOREIGN EXCHANGE GAINS	232.41	(232.41)	-
421101	GAIN-PROPERTY DISP	(2,008,424.92)	(502,106.24)	(2,510,531.16)
421201	LOSS-PROPERTY DISP	3,256.27	814.07	4,070.34
421502	MTM GAIN - HEDGING	(13,227,974.40)	(3,306,993.60)	(16,534,968.00)
421550	MTM INCOME - NONHEDGING	5,105.86	-	5,105.86
421552	MTM INCOME - NONHEDGING - NETTING	(248,548.21)	-	(248,548.21)
426101	DONATIONS	700,698.60	160,417.23	861,115.83
426191	DONATIONS - INDIRECT	16,495.75	3,052.30	19,548.05
426301	PENALTIES	14,922.90	350,592.56	365,515.46
426401	EXP-CIVIC/POL/REL	18,466.38	4,902.77	23,369.15
426491	EXP-CIVIC/POL/REL - INDIRECT	554,706.26	137,617.62	692,323.88
426501	OTHER DEDUCTIONS	836,886.50	109,876.22	946,762.72
426508	FOREIGN EXCHANGE LOSSES	44,225.41	11,745.46	55,970.87
426550	MTM LOSSES - NONHEDGING	(37,039.74)	-	(37,039.74)
426552	MTM LOSS - HEDGING	28,200,719.52	194.16	28,200,913.68
426555	HEDGE INEFFECTIVENESS INT RATE SWAP	6,407,735.82	-	6,407,735.82
426556	MTM LOSSES - NONHEDGING - NETTING	248,548.21	-	248,548.21
426557	AMORT OF OCI-PCB JC2003A \$128M	(563,727.66)	(140,931.91)	(704,659.57)
426591	OTHER DEDUCTIONS - INDIRECT	129,474.20	6,152.72	135,626.92
427125	INT EXP-PCB LM/JC2007A \$31M 06/33	1,298,338.12	329,161.90	1,627,500.02
427126	INT EXP-PCB LM/JC2007B \$35.2M 06/33	(0.02)	(0.01)	(0.03)
427127	INT EXP-PCB TC2007A \$60M 06/33	2,202,940.02	557,060.00	2,760,000.02
427128	INT EXP-PCB JC2000A \$25M 05/27	1,000,513.16	253,655.61	1,254,168.77
427129	INT EXP-PCB TC2000A \$83.3M 08/30	330,066.41	82,728.89	412,795.30
427130	INT EXP-PCB JC2001A \$10.1M 09/27	40,881.12	10,270.30	51,151.42
427161	INT EXP-SWAP-JPM \$83.335M 11/20 5.495%	3,278,651.66	829,840.44	4,108,492.10
427164	INT EXP-SWAP-MS \$32M 10/32 3.657%	809,054.73	205,132.34	1,014,187.07
427165	INT EXP-SWAP-MS \$32M 10/32 3.645%	805,998.31	204,359.39	1,010,357.70
427166	INT EXP-SWAP-BOA \$32M 10/32 3.695%	818,733.20	207,580.00	1,026,313.20
427167	CLOSED 03/09 - LGE INT EXP SWAP-10/1/33	64,688.77	15,769.89	80,458.66
427180	INT EXP-PCB JC2001A \$22.5M 9/26	224,996.54	56,671.67	281,668.21
427181	INT EXP-PCB TC2001A \$27.5M 9/26	275,175.92	69,311.26	344,487.18

LOUISVILLE GAS AND ELECTRIC COMPANY
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS
FOR THE PERIOD NOVEMBER 1, 2008 - OCTOBER 31, 2009

Account	Description	Electric	Gas	Total Company
427182	INT EXP-PCB JC2001B \$35M 11/27	334,621.06	84,332.13	418,953.19
427183	INT EXP-PCB TC2001B \$35M 11/27	334,621.05	84,332.13	418,953.18
427189	INT EXP-PCB TC2002A \$41.665M 10/32	223,046.50	55,772.49	278,818.99
427190	INT EXP-PCB JC2003A \$128M	0.01	(0.01)	-
427194	INT EXP-PCB LM/JC2005A \$40M 2/35	1,712,503.40	434,163.30	2,146,666.70
427401	HEDGE INEFFECTIVENESS INT RATE SWAP	(410,815.24)	(104,636.76)	(515,452.00)
428035	AM EXP-PCB TC2007A \$60M 6/33	37,667.38	9,525.02	47,192.40
428059	AM EXP-PCB JC2001A \$10.1M 9/27	16,127.23	4,078.40	20,205.63
428076	AM EXP-PCB TC2000A \$83M 8/30	30,762.35	7,779.17	38,541.52
428080	AM EXP-PCB JC2001A \$22.5M 9/26	7,908.12	1,999.80	9,907.92
428081	AM EXP-PCB TC2001A \$27.5M 9/26	8,598.90	2,174.46	10,773.36
428082	AM EXP-PCB JC2001B \$35M 11/27	8,762.38	2,215.78	10,978.16
428083	AM EXP-PCB TC2001B \$35M 11/27	8,763.34	2,216.02	10,979.36
428089	AM EXP-PCB TC2002A \$41.665M 10/32	29,591.87	7,483.21	37,075.08
428104	AM LOSS-1985J \$25M 07/95	25,142.32	6,357.80	31,500.12
428107	AM LOSS-FMB \$25M 10/09	69,765.38	17,630.00	87,395.38
428108	AM LOSS-1976B \$35.2M 09/06	17,489.32	4,422.60	21,911.92
428109	AM LOSS-1975A \$31M 09/00	9,156.54	2,315.46	11,472.00
428110	AM LOSS-1987A \$60M 08/97	82,198.36	20,785.64	102,984.00
428124	AM LOSS-PCB JC1990A \$25M 06/15	69,022.18	17,414.21	86,436.39
428125	AM LOSS-PCB TC1990A \$83.3M 11/20	114,696.60	29,003.50	143,700.10
428126	AM LOSS-PCB LM/JC2007B \$35.2M 06/33	16,211.41	4,129.09	20,340.50
428127	AM LOSS-PCB LM/JC2007A \$31M 06/33	23,934.95	6,096.35	30,031.30
428128	AM LOSS-PCB JC2000A \$25M 05/27	24,131.64	6,146.41	30,278.05
428130	AM LOSS-PCB JC1992A \$31M 09/17	8,393.88	2,082.34	10,476.22
428131	AM LOSS-PCB JC1993A \$35.2M 08/13	5,487.96	1,358.25	6,846.21
428135	AM LOSS REACQ \$60M 6/33	5,241.94	1,325.54	6,567.48
428180	AM LOSS-PCB JC1996A \$22.5M 09/26	61,797.22	15,626.78	77,424.00
428181	AM LOSS-PCB TC1996A \$27.5M 09/26	52,200.20	13,199.90	65,400.10
428182	AM LOSS-PCB JC1997A \$35M 11/27	39,154.90	9,901.10	49,056.00
428183	AM LOSS-PCB TC1997A \$35M 11/27	39,001.58	9,862.42	48,864.00
428189	AM LOSS-TC1990B \$41.665M 10/20	44,547.30	11,264.70	55,812.00
428191	AM LOSS-JC1993B \$26M 11/03	168,094.88	42,359.13	210,454.01
428192	AM LOSS-LM/JC2003A \$128M 10/33	80,414.09	20,481.91	100,896.00
428194	AM LOSS-JC1995A \$40M 11/05	43,624.97	10,974.82	54,599.79
428195	CLOSED 03/09 - AM LOSS REACQ PRE STK 5.875	895.02	(895.02)	-
428196	AM LOSS-PCB LM/JC2005A \$40M 02/35	32,696.72	8,328.05	41,024.77
430002	INT-DEBT TO ASSOC CO	1,315,957.08	318,021.40	1,633,978.48
430003	INT EXP ON NOTES TO FIDELIA	21,112,640.80	5,340,159.33	26,452,800.13
431002	INT-CUST DEPOSITS	866,731.98	219,021.64	1,085,753.62
431004	INT-OTHER TAX DEFNCY	(11,740.00)	-	(11,740.00)
431008	INT-DSM COST RECOVER	131,499.03	33,127.41	164,626.44
431013	OTHER INT EXP FROM NON-FINANCIAL LIABILITIES	30,732.46	-	30,732.46
431104	INTEREST EXPENSE FROM FINANCIAL LIABILITIES	761,870.27	186,145.42	948,015.69
440101	ELECTRIC RESIDENTIAL DSM	(7,495,826.22)	-	(7,495,826.22)
440102	ELECTRIC RESIDENTIAL ENERGY NON-FUEL REV	(191,235,128.15)	-	(191,235,128.15)
440103	ELECTRIC RESIDENTIAL ENERGY FUEL REV	(76,292,801.49)	-	(76,292,801.49)
440104	ELECTRIC RESIDENTIAL FAC	(9,880,761.94)	-	(9,880,761.94)
440111	ELECTRIC RESIDENTIAL ECR	(4,473,459.97)	-	(4,473,459.97)
440112	ELECTRIC RESIDENTIAL MSR	1,000,927.27	-	1,000,927.27
440113	ELECTRIC RESIDENTIAL ESM	0.05	-	0.05
440114	ELECTRIC RESIDENTIAL VDT	34.53	-	34.53
440119	ELECTRIC RESIDENTIAL CUST CHG REV	(20,863,292.44)	-	(20,863,292.44)
442101	ELECTRIC SMALL COMMERCIAL DSM	(629,746.53)	-	(629,746.53)
442102	ELECTRIC SMALL COMMERCIAL ENERGY NON-FUEL REV	(74,789,173.96)	-	(74,789,173.96)
442103	ELECTRIC SMALL COMMERCIAL ENERGY FUEL REV	(24,990,060.98)	-	(24,990,060.98)
442104	ELECTRIC SMALL COMMERCIAL FAC	(3,265,974.04)	-	(3,265,974.04)
442111	ELECTRIC SMALL COMMERCIAL ECR	(1,651,540.46)	-	(1,651,540.46)
442112	ELECTRIC SMALL COMMERCIAL MSR	333,305.97	-	333,305.97
442113	ELECTRIC SMALL COMMERCIAL ESM	(0.36)	-	(0.36)
442114	ELECTRIC SMALL COMMERCIAL VDT	(136.30)	-	(136.30)
442118	ELECTRIC SMALL COMMERCIAL DEMAND CHG REV	(26,000.00)	-	(26,000.00)
442119	ELECTRIC SMALL COMMERCIAL CUST CHG REV	(5,715,413.35)	-	(5,715,413.35)
442201	ELECTRIC LARGE COMMERCIAL DSM	(1,266,107.67)	-	(1,266,107.67)
442202	ELECTRIC LARGE COMMERCIAL ENERGY NON-FUEL REV	(21,188,579.72)	-	(21,188,579.72)
442203	ELECTRIC LARGE COMMERCIAL ENERGY FUEL REV	(42,238,074.84)	-	(42,238,074.84)
442204	ELECTRIC LARGE COMMERCIAL FAC	(5,629,575.37)	-	(5,629,575.37)
442205	ELECTRIC LARGE COMMERCIAL STOD	(53,706.19)	-	(53,706.19)

LOUISVILLE GAS AND ELECTRIC COMPANY
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Account	Description	Electric	Gas	Total Company
442211	ELECTRIC LARGE COMMERCIAL ECR	(2,098,901.95)	-	(2,098,901.95)
442212	ELECTRIC LARGE COMMERCIAL MSR	388,211.24	-	388,211.24
442214	ELECTRIC LARGE COMMERCIAL VDT	1,225.94	-	1,225.94
442218	ELECTRIC LARGE COMMERCIAL DEMAND CHG REV	(68,061,553.54)	-	(68,061,553.54)
442219	ELECTRIC LARGE COMMERCIAL CUST CHG REV	(2,154,555.81)	-	(2,154,555.81)
442301	ELECTRIC INDUSTRIAL DSM	(60.48)	-	(60.48)
442302	ELECTRIC INDUSTRIAL ENERGY NON-FUEL REV	(15,998,122.71)	-	(15,998,122.71)
442303	ELECTRIC INDUSTRIAL ENERGY FUEL REV	(45,745,065.75)	-	(45,745,065.75)
442304	ELECTRIC INDUSTRIAL FAC	(5,391,953.09)	-	(5,391,953.09)
442311	ELECTRIC INDUSTRIAL ECR	(1,846,183.82)	-	(1,846,183.82)
442312	ELECTRIC INDUSTRIAL MSR	342,947.43	-	342,947.43
442314	ELECTRIC INDUSTRIAL VDT	(148.56)	-	(148.56)
442318	ELECTRIC INDUSTRIAL DEMAND CHG REV	(56,869,379.74)	-	(56,869,379.74)
442319	ELECTRIC INDUSTRIAL CUST CHG REV	(467,639.79)	-	(467,639.79)
444101	ELECTRIC STREET LIGHTING DSM	35.75	-	35.75
444102	ELECTRIC STREET LIGHTING ENERGY NON-FUEL REV	(5,521,558.64)	-	(5,521,558.64)
444103	ELECTRIC STREET LIGHTING ENERGY FUEL REV	(1,097,150.98)	-	(1,097,150.98)
444104	ELECTRIC STREET LIGHTING FAC	(136,930.29)	-	(136,930.29)
444111	ELECTRIC STREET LIGHTING ECR	(108,626.33)	-	(108,626.33)
444112	ELECTRIC STREET LIGHTING MSR	21,542.47	-	21,542.47
444114	ELECTRIC STREET LIGHTING VDT	(11.92)	-	(11.92)
444119	ELECTRIC STREET LIGHTING CUST CHG REV	(33,132.50)	-	(33,132.50)
445101	ELECTRIC PUBLIC AUTH DSM	(383,128.01)	-	(383,128.01)
445102	ELECTRIC PUBLIC AUTH ENERGY NON-FUEL REV	(15,896,841.35)	-	(15,896,841.35)
445103	ELECTRIC PUBLIC AUTH ENERGY FUEL REV	(22,462,292.35)	-	(22,462,292.35)
445104	ELECTRIC PUBLIC AUTH FAC	(2,911,044.93)	-	(2,911,044.93)
445105	ELECTRIC PUBLIC AUTH STOD PCR	(10,033.87)	-	(10,033.87)
445111	ELECTRIC PUBLIC AUTH ECR	(1,041,157.46)	-	(1,041,157.46)
445112	ELECTRIC PUBLIC AUTH MSR	190,744.89	-	190,744.89
445114	ELECTRIC PUBLIC AUTH VDT	(358.46)	-	(358.46)
445118	ELECTRIC PUBLIC AUTH DEMAND CHG REV	(27,967,028.40)	-	(27,967,028.40)
445119	ELECTRIC PUBLIC AUTH CUST CHG REV	(608,837.44)	-	(608,837.44)
447005	I/C SALES - OSS	(66,518.93)	-	(66,518.93)
447006	I/C SALES NL	(110,011,009.02)	-	(110,011,009.02)
447016	SALES - MISO DAY 2 - OSS	(13,174,841.47)	-	(13,174,841.47)
447050	SPOT SALES - ENERGY - KWH	(46,216,672.34)	-	(46,216,672.34)
447110	SETTLED SWAP REVENUE	(13,437,949.33)	-	(13,437,949.33)
447120	SETTLED SWAP REVENUE - PROPRIETARY	(4,675,756.62)	-	(4,675,756.62)
447121	SETTLED SWAP/REVENUE - PROPRIETARY - NETTING	4,675,756.62	-	4,675,756.62
447200	BROKERED PURCHASES	3,238.55	-	3,238.55
447210	SETTLED SWAP EXPENSE	1,946,939.60	-	1,946,939.60
447220	SETTLED SWAP EXPENSE - PROPRIETARY	5,998,318.14	-	5,998,318.14
447221	SETTLED SWAP EXPENSE - PROPRIETARY - NETTING	(4,675,756.62)	-	(4,675,756.62)
450001	FORFEITED DISC/LATE PAYMENT CHARGE-ELEC	(5,040,755.07)	-	(5,040,755.07)
451001	RECONNECT CHRGE-ELEC	(921,472.25)	-	(921,472.25)
451002	TEMPORARY SERV-ELEC	(20,205.15)	-	(20,205.15)
451004	OTH SERVICE REV-ELEC	(22,245.00)	-	(22,245.00)
454001	CATV ATTACH RENT	(428,730.12)	-	(428,730.12)
454002	OTH RENT-ELEC PROP	(2,153,918.35)	-	(2,153,918.35)
454003	RENT FRM FIBER OPTIC	(31,221.90)	-	(31,221.90)
456003	COMP-TAX REMIT-ELEC	(12,780.00)	-	(12,780.00)
456004	COMP-STBY PWR-H2O CO	(9,999.00)	-	(9,999.00)
456007	RET CHECK CHRGE-ELEC	(91,089.10)	-	(91,089.10)
456008	OTHER MISC ELEC REVS	(139,125.68)	-	(139,125.68)
456022	COAL RESALE REVENUES	(595,978.53)	-	(595,978.53)
456028	EXCESS FACILITIES CHARGES/NRB ELECTRIC REV (ENDED 04/09)	(34,297.82)	-	(34,297.82)
456029	GYP SUM REVENUES	(654,599.98)	-	(654,599.98)
456043	MISO SCHEDULE 10 OFFSET	905,112.00	-	905,112.00
456102	ANCILLARY SERVICE SCHEDULE 1-MISO	50,368.39	-	50,368.39
456103	ANCILLARY SERVICE SCHEDULE 2-MISO	34,654.56	-	34,654.56
456105	ANCILLARY SERVICE SCHEDULE 1-OSS-MISO	(50,368.39)	-	(50,368.39)
456106	ANCILLARY SERVICE SCHEDULE 2-OSS-MISO	(34,654.56)	-	(34,654.56)
456109	NL TRANSMISSION OF ELECTRIC ENERGY-3RD PARTY	(1,178,297.51)	-	(1,178,297.51)
456114	INTERCOMPANY TRANSMISSION REVENUE	(1,272,064.38)	-	(1,272,064.38)
456116	INTERCOMPANY TRANSMISSION REVENUE - MUNICIPALS	(574,996.93)	-	(574,996.93)
456124	I/C TRANSMISSION RETAIL REVENUE - NATIVE LOAD	(362,754.06)	-	(362,754.06)
480101	GAS RESIDENTIAL DSM	-	(1,292,925.54)	(1,292,925.54)
480102	GAS RESIDENTIAL ENERGY REV	-	(37,092,476.95)	(37,092,476.95)

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Account	Description	Electric	Gas	Total Company
480104	GAS RESIDENTIAL GSC	-	(196,499,221.01)	(196,499,221.01)
480107	GAS RESIDENTIAL WNA	-	204,828.74	204,828.74
480114	GAS RESIDENTIAL VDT	-	(228.39)	(228.39)
480119	GAS RESIDENTIAL CUST CHG REV	-	(32,080,263.64)	(32,080,263.64)
481101	GAS COMMERCIAL DSM	-	(56,746.31)	(56,746.31)
481102	GAS COMMERCIAL ENERGY REV	-	(14,009,007.23)	(14,009,007.23)
481104	GAS COMMERCIAL GSC	-	(85,336,465.35)	(85,336,465.35)
481107	GAS COMMERCIAL WNA	-	164,879.56	164,879.56
481114	GAS COMMERCIAL VDT	-	(93.86)	(93.86)
481119	GAS COMMERCIAL CUST CHG REV	-	(7,400,598.98)	(7,400,598.98)
481202	GAS INDUSTRIAL ENERGY REV	-	(1,324,941.23)	(1,324,941.23)
481204	GAS INDUSTRIAL GSC	-	(8,345,888.92)	(8,345,888.92)
481214	GAS INDUSTRIAL VDT	-	0.24	0.24
481219	GAS INDUSTRIAL CUST CHG REV	-	(248,683.50)	(248,683.50)
482101	GAS PUBLIC AUTH DSM	-	(9,849.21)	(9,849.21)
482102	GAS PUBLIC AUTH ENERGY REV	-	(2,453,293.31)	(2,453,293.31)
482104	GAS PUBLIC AUTH GSC	-	(15,434,600.28)	(15,434,600.28)
482107	GAS PUBLIC AUTH WNA	-	(52,015.77)	(52,015.77)
482114	GAS PUBLIC AUTH VDT	-	(1.22)	(1.22)
482119	GAS PUBLIC AUTH CUST CHG REV	-	(763,786.02)	(763,786.02)
484102	GAS INTERDEPARTMENTAL BASE REVENUES	-	(3,054,162.99)	(3,054,162.99)
484104	GAS INTERDEPARTMENTAL GSC	-	(3,468,518.40)	(3,468,518.40)
484119	GAS INTERDEPARTMENTAL CUSTOMER CHARGE	-	(8,338.18)	(8,338.18)
487001	FORFEITED DISC/LATE PAYMENT CHARGE-GAS	-	(3,212,301.12)	(3,212,301.12)
488001	RECONNECT CHR-GAS	-	(13,787.25)	(13,787.25)
489001	CLOSED 03/09 - REV-GAS TRANS-INDUST	-	(814,813.18)	(814,813.18)
489003	CLOSED 03/09 - REV-GAS TRANSP-COMM	-	(66,663.90)	(66,663.90)
489004	CLOSED 03/09 - REV-GAS TR-PUB AUTH	-	(101,836.31)	(101,836.31)
489101	CLOSED 03/09 - GAS TRASPORT DSM	-	(2,045.60)	(2,045.60)
489201	GAS TRANSPORT INTERDEPARTMENTAL - BASE	-	(1,260,438.86)	(1,260,438.86)
489204	GAS TRANSPORT INTERDEPARTMENTAL - GSC	-	(4,097.70)	(4,097.70)
489301	GAS TRANSPORT - DSM	-	(4,569.11)	(4,569.11)
489302	GAS TRANSPORT - INDUSTRIAL	-	(3,468,583.27)	(3,468,583.27)
489304	GAS TRANSPORT - GSC	-	(346,712.45)	(346,712.45)
489319	TRANSPORT GAS - CUSTOMER CHARGE	-	(2,246.00)	(2,246.00)
489322	GAS TRANSPORT - COMMERCIAL	-	(220,858.09)	(220,858.09)
489332	GAS TRANSPORT - PUBLIC AUTHORITY	-	(378,969.86)	(378,969.86)
493001	RENT-GAS PROPERTY	-	(408,087.04)	(408,087.04)
495002	COMP-TAX REMIT-GAS	-	(5,220.00)	(5,220.00)
495005	RET CHECK CHR-GAS	-	(14,805.00)	(14,805.00)
495006	OTHER GAS REVENUES	-	(1,826.41)	(1,826.41)
500100	OPER SUPER/ENG	781,352.01	-	781,352.01
500900	OPER SUPER/ENG - INDIRECT	1,535,650.64	-	1,535,650.64
501001	FUEL-COAL - TON	314,200,645.11	-	314,200,645.11
501004	FUEL COAL - INTERCOMPANY UTILITY OSS	53,249.74	-	53,249.74
501005	FUEL COAL - OSS	2,481,038.97	-	2,481,038.97
501006	FUEL COAL - OFFSET	(102,181,660.42)	-	(102,181,660.42)
501007	FUEL COAL - INTERCOMPANY UTILITY RETAIL	99,647,371.83	-	99,647,371.83
501020	START-UP OIL -GAL	367,088.17	-	367,088.17
501022	STABILIZATION OIL - GAL	227,162.71	-	227,162.71
501026	COAL RESALE EXPENSES	524,865.22	-	524,865.22
501090	FUEL HANDLING	4,458,409.24	-	4,458,409.24
501100	START-UP GAS - MCF	3,047,929.47	-	3,047,929.47
501102	STABILIZATION GAS - MCF	3,415,010.70	-	3,415,010.70
501200	BOTTOM ASH DISPOSAL	1,252,568.71	-	1,252,568.71
501201	ECR BOTTOM ASH DISPOSAL	2,057,653.92	-	2,057,653.92
501202	BOTTOM ASH PROCEEDS	(12,189.64)	-	(12,189.64)
501250	FLY ASH PROCEEDS	(660,019.46)	-	(660,019.46)
501251	FLY ASH DISPOSAL	99,727.52	-	99,727.52
501990	FUEL HANDLING - INDIRECT	511,402.79	-	511,402.79
502001	OTHER WASTE DISPOSAL	2,988,329.43	-	2,988,329.43
502002	BOILER SYSTEMS OPR	7,824,685.13	-	7,824,685.13
502004	SDRS-H2O SYS OPR	2,983,350.86	-	2,983,350.86
502005	SLUDGE STAB SYS OPR	749,051.54	-	749,051.54
502006	SCRUBBER REACTANT EX	16,882,885.21	-	16,882,885.21
502022	OTHER WASTE DISPOSAL - OSS	7,747.99	-	7,747.99
502023	OTHER WASTE DISPOSAL - OFFSET	(7,747.99)	-	(7,747.99)
502025	SCRUBBER REACTANT - OSS	236,713.76	-	236,713.76

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Account	Description	Electric	Gas	Total Company
502026	SCRUBBER REACTANT - OFFSET	(236,713.76)	-	(236,713.76)
502100	STM EXP(EX SDRS SPP)	4,351,835.88	-	4,351,835.88
502900	STM EXP(EX SDRS SPP) - INDIRECT	29,116.56	-	29,116.56
505100	ELECTRIC SYS OPR	741,669.38	-	741,669.38
506100	MISC STM PWR EXP	16,762,317.95	-	16,762,317.95
506104	NOX REDUCTION REAGENT	1,938,492.93	-	1,938,492.93
506105	OPERATION OF SCR/NOX REDUCTION EQUIP	117,153.31	-	117,153.31
506107	SCR/NOX - OSS	13,037.18	-	13,037.18
506108	SCR/NOX - OFFSET	(13,037.18)	-	(13,037.18)
506109	SORBENT INJECTION OPERATION	486,329.50	-	486,329.50
506900	MISC STM PWR EXP - INDIRECT	1,342.81	-	1,342.81
509001	CLOSED 01/09 - SO2 EMISSION ALLOWANCES	(2,010.96)	-	(2,010.96)
509002	SO2 EMISSION ALLOWANCES	3,354.41	-	3,354.41
509003	NOX EMISSION ALLOWANCES	3,334.87	-	3,334.87
509005	CLOSED 01/09 - EMISSION ALLOWANCES - OSS	(31.13)	-	(31.13)
509006	CLOSED 01/09 - EMISSION ALLOWANCES - OFFSET	31.13	-	31.13
509007	EMISSION ALLOWANCES - OSS	36.14	-	36.14
509008	EMISSION ALLOWANCES - OFFSET	(36.14)	-	(36.14)
510100	MTCE SUPER/ENG - STEAM	2,638,046.58	-	2,638,046.58
511100	MTCE-STRUCTURES	2,262,456.45	-	2,262,456.45
512005	MAINTENANCE-SDRS	6,821,123.28	-	6,821,123.28
512015	SDRS-COMMON H2O SYS	575,060.15	-	575,060.15
512017	MTCE-SLUDGE STAB SYS	1,694,475.43	-	1,694,475.43
512100	MTCE-BOILER PLANT	25,013,924.66	-	25,013,924.66
512101	MAINTENANCE OF SCR/NOX REDUCTION EQUIP	506,312.89	-	506,312.89
512102	SORBENT INJECTION MAINTENANCE	19,927.74	-	19,927.74
513100	MTCE-ELECTRIC PLANT	7,187,735.04	-	7,187,735.04
513900	MTCE-ELECTRIC PLANT - BOILER	92,678.30	-	92,678.30
514100	MTCE-MISC/STM PLANT	1,572,977.91	-	1,572,977.91
535100	OPER SUPER/ENG-HYDRO	96,787.62	-	96,787.62
536100	WATER FOR POWER	39,044.49	-	39,044.49
538100	ELECTRIC EXPENSES - HYDRO	164,110.09	-	164,110.09
539100	MISC HYD PWR GEN EXP	118,532.61	-	118,532.61
540100	RENTS-HYDRO	378,800.67	-	378,800.67
541100	MTCE-SUPER/ENG - HYDRO	100.75	-	100.75
542100	MAINT OF STRUCTURES - HYDRO	203,929.78	-	203,929.78
543100	MTCE-RES/DAMS/WATERW	86,506.37	-	86,506.37
544100	MTCE-ELECTRIC PLANT	200,807.63	-	200,807.63
546100	OPER SUPER/ENG - TURBINES	31,105.44	-	31,105.44
547030	FUEL-GAS - MCF	9,967,829.51	-	9,967,829.51
547040	FUEL-OIL - GAL	437,118.16	-	437,118.16
547051	FUEL - INTERCOMPANY UTILITY OSS	4,843.54	-	4,843.54
547052	FUEL - OSS	183,539.97	-	183,539.97
547053	FUEL - OFFSET	(3,167,883.78)	-	(3,167,883.78)
547054	FUEL - INTERCOMPANY UTILITY RETAIL	2,979,500.27	-	2,979,500.27
547056	FUEL - GAS - INTRACOMPANY	781,654.51	-	781,654.51
548100	GENERATION EXP	127,491.63	-	127,491.63
549001	SO2 EMISSION ALLOWANCES-CT'S	0.79	-	0.79
549002	AIR QUALITY EXPENSES	10,486.27	-	10,486.27
549003	NOX EMISSION ALLOWANCES	98.81	-	98.81
549100	MISC OTH PWR GEN EXP	30,576.08	-	30,576.08
551100	MTCE-SUPER/ENG - TURBINES	40,119.98	-	40,119.98
552100	MTCE-STRUCTURES - OTH PWR	65,277.30	-	65,277.30
553100	MTCE-GEN/ELECT EQ	1,480,185.47	-	1,480,185.47
554100	MTCE-MISC OTH PWR GEN	161,442.58	-	161,442.58
555006	MISO DAY 2 PURCHASED POWER - OSS	39,367.22	-	39,367.22
555007	MISO DAY 2 PURCHASED POWER - NL	142,644.36	-	142,644.36
555010	OSS POWER PURCHASES	846,601.41	-	846,601.41
555015	NL POWER PURCHASES - ENERGY	19,408,235.08	-	19,408,235.08
555016	NL POWER PURCHASES - DEMAND	16,581,217.56	-	16,581,217.56
555020	OSS I/C POWER PURCHASES	40,473,851.07	-	40,473,851.07
555025	NL I/C POWER PURCHASES	127,724.46	-	127,724.46
556100	SYS CTRL / DISPATCHING	3,713.40	-	3,713.40
556900	SYS CTRL / DISPATCHING - INDIRECT	1,441,641.81	-	1,441,641.81
557100	OTH POWER SUPPLY EXP	47,910.25	-	47,910.25
557110	MARKET FEES - NATIVE LOAD	77.78	-	77.78
557111	MARKET FEES - OFF SYSTEM SALES	31,665.09	-	31,665.09
557206	MISO DAY 2 OTHER - NATIVE LOAD	359,242.20	-	359,242.20

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557207	MISO DAY 2 OTHER - OFF SYSTEM SALES	614,058.54	-	614,058.54
557208	RTO OTHER (NON-MISO) - NL	(7,745.17)	-	(7,745.17)
557209	RTO OTHER (NON-MISO) - OSS	(5,126.26)	-	(5,126.26)
557211	RTO OPERATING RESRV (NON-MISO) - NL	6,471.87	-	6,471.87
557212	RTO OPERATING RESRV (NON-MISO) - OSS	961,680.42	-	961,680.42
558001	ELEC DEPT USE-CR	(3,729,436.00)	-	(3,729,436.00)
558002	OTHER DEPT USE-CR	(242,597.58)	-	(242,597.58)
560100	OP SUPER/ENG-SSTOPER	41,056.34	-	41,056.34
560900	OP SUPER/ENG-SSTOPER - INDIRECT	627,307.64	-	627,307.64
561100	LOAD DISPATCH-WELOB	23,130.05	-	23,130.05
561190	LOAD DISPATCH - INDIRECT	272,032.86	-	272,032.86
561402	MISO DAY 1 SCH 10 - RESERVE	144.44	-	144.44
561403	NL MISO D1 SCHEDULE 10 - SCHEDULING, SYSTEM CONTROLS	565.84	-	565.84
561590	RELIABILITY, PLANNING AND STANDARDS DEVELOPMENT - INDIRECT	134,168.30	-	134,168.30
561601	TRANSMISSION SERVICE STUDIES	(2,386.44)	-	(2,386.44)
561802	MISO DAY 1 SCH 10 - RESERVE	10.37	-	10.37
561803	NL MISO D1 SCHEDULE 10 - RELIABILITY PLANNING	40.68	-	40.68
561900	LOAD DISPATCH-WELOB - INDIRECT	295,167.49	-	295,167.49
561901	BALANCING AUTHORITY EXPENSE (LABOR ONLY)	209,973.11	-	209,973.11
562100	STA EXP-SUBST OPER	1,257,573.77	-	1,257,573.77
563100	OTHER INSP-ELEC TRAN	135,420.12	-	135,420.12
565002	TRANSMISSION ELECTRIC OSS	139,576.68	-	139,576.68
565005	TRANSMISSION ELECTRIC NATIVE LOAD	70,015.59	-	70,015.59
565006	TRANSMISSION ELECTRIC OSS - MISO	6,587.91	-	6,587.91
565014	INTERCOMPANY TRANSMISSION EXPENSE	3,846,557.65	-	3,846,557.65
565024	I/C TRANSMISSION RETAIL EXPENSE - NATIVE LOAD	67,368.05	-	67,368.05
566100	MISC TRANS EXP-SSTMT	510,152.83	-	510,152.83
566122	REACTIVE SUPPLY & VOLTAGE CONTROL - NL	220,008.00	-	220,008.00
566140	INDEPENDENT OPERATOR	2,568,101.26	-	2,568,101.26
566150	EKPC DEPANCAKING SETTLEMENT	(726,440.00)	-	(726,440.00)
566900	MISC TRANS EXP-SSTMT - INDIRECT	594,993.90	-	594,993.90
567100	RENTS-ELEC/SUBSTATION OPERATIONS	22,287.44	-	22,287.44
569100	MTCE-STRUCT-SSTMTCE	15,616.82	-	15,616.82
569101	MAINTENANCE OF COMPUTER HARDWARE	1,589.84	-	1,589.84
570100	MTCE-ST EQ-SSTMTCE	1,195,085.50	-	1,195,085.50
571100	MTCE OF OVERHEAD LINES	513,643.41	-	513,643.41
573100	MTCE-MISC TR PLT-SSTMT	1,388.28	-	1,388.28
575701	MISO DAY 2 SCH 17-MARKET ADMIN FEE-OSS	58,423.80	-	58,423.80
575702	MISO DAY 2 SCH 16-FTR ADMIN FEE-NL	69,284.88	-	69,284.88
575703	MISO DAY 2 SCH 17-MARKET ADMIN FEE-NL	351,103.64	-	351,103.64
575704	MISO DAY 1 SCH 10 - RESERVE	4.92	-	4.92
575708	NL MISO D1 SCHEDULE 10 - MKT ADMIN	446,272.62	-	446,272.62
580100	OP SUPER/ENG-SSTOPER	1,606,412.64	-	1,606,412.64
580900	OP SUPER/ENG-SSTOPER - INDIRECT	243,711.29	-	243,711.29
581900	SYS CTRL/SWITCH-DIST - INDIRECT	384,127.14	-	384,127.14
582100	STATION EXP-SSTOPER	1,009,373.78	-	1,009,373.78
583001	OPR-O/H LINES	(4,610,783.20)	-	(4,610,783.20)
583003	O/H LOAD/VOLT TEST	2,572.70	-	2,572.70
583005	CUST COMPL RESP-O/H	1,298,991.70	-	1,298,991.70
583008	INST/REMV TRANSF/REG	23,085.11	-	23,085.11
583009	INSPC O/H LINE FACIL	160,262.35	-	160,262.35
583010	LOC O/H ELEC FAC-BUD	671,710.09	-	671,710.09
583100	O/H LINE EXP-SSTOPER	287,210.63	-	287,210.63
584001	OPR-UNDERGRND LINES	107,626.73	-	107,626.73
584002	INSPC U/G LINE FACIL	62,398.05	-	62,398.05
584003	LOAD/VOLT TEST-U/G	309.76	-	309.76
584005	RESP-U/G CUST COMPL	33,159.66	-	33,159.66
584008	INST/RMV/REPL TRANSF	127,671.03	-	127,671.03
585100	STREET LIGHTING AND SIGNAL SYST EXP	10,273.25	-	10,273.25
586100	METER EXP	6,012,883.40	-	6,012,883.40
586900	METER EXP - INDIRECT	2,038.26	-	2,038.26
587100	CUST INSTALLATION EXP	(172,862.71)	-	(172,862.71)
588100	MISC DIST EXP-SUBSTATION OPERATIONS	2,493,659.05	-	2,493,659.05
588900	MISC DIST EXP-SUBSTATION OPERATIONS - INDIRECT	349,425.89	-	349,425.89
589100	RENTS-DISTR / SUBSTAT OPER	14,163.46	-	14,163.46
590100	MTCE/SUPER/ENG-SSTMT	3,369.64	-	3,369.64
590900	MTCE/SUPER/ENG-SSTMT - INDIRECT	81.48	-	81.48
591003	MTCE-MISC STRUCT-DIS	770,033.59	-	770,033.59

**LOUISVILLE GAS AND ELECTRIC COMPANY
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS
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Account	Description	Electric	Gas	Total Company
592100	MTCE-ST EQ-SSTMTCE	957,159.00	-	957,159.00
593001	MTCE-POLE/FIXT-DISTR	452,820.45	-	452,820.45
593002	MTCE-COND/DEVICE-DIS	(8,391,740.28)	-	(8,391,740.28)
593003	MTCE-SERVICES	76,849.19	-	76,849.19
593004	TREE TRIMMING	2,377,066.82	-	2,377,066.82
593005	MINOR EXEMPT EXPENSE	139,925.29	-	139,925.29
594002	MTCE-U/G COND ETC	1,624,043.61	-	1,624,043.61
594003	MTCE-U/G ELEC SERV	(946.20)	-	(946.20)
595100	MTCE-TRANSF/REG	(487,252.75)	-	(487,252.75)
596100	MTCE OF STREET LIGHTING AND SIGNALS	508,593.15	-	508,593.15
598100	MTCE OF MISC DISTRIBUTION PLANT	290,262.44	-	290,262.44
803001	GAS TRANS LINE PURCH	-	196,794,056.47	196,794,056.47
803003	GAS COST ACTUAL ADJ	-	45,098,230.43	45,098,230.43
803004	GAS COST BALANCE ADJ	-	(699,783.96)	(699,783.96)
803008	ACQ AND TRANS INCENTIVE	-	(1,992,155.00)	(1,992,155.00)
803009	PBR RECOVERY	-	2,688,527.42	2,688,527.42
806001	EXCHANGE GAS	-	(6,517,808.98)	(6,517,808.98)
807001	PURCH GAS CALC EXP	-	2,891.48	2,891.48
807002	OTHER PURCH GAS EXP	-	2,914.35	2,914.35
807003	GAS PROCUREMENT EXP	-	52,299.87	52,299.87
807401	PURCH GAS CALC EXP	-	28,170.52	28,170.52
807501	OTHER PURCH GAS EXP	-	9,471.87	9,471.87
807502	GAS PROCUREMENT EXP	-	541,299.72	541,299.72
808101	GAS W/D FROM STOR-DR	-	119,927,025.93	119,927,025.93
808201	GAS DEL'D TO STOR-CR	-	(50,731,676.04)	(50,731,676.04)
810001	GAS-COMP STA FUEL-CR	-	(1,068,786.44)	(1,068,786.44)
812010	GAS-FUEL-ELEC GEN-CR - MCF	-	(23,761.91)	(23,761.91)
812020	GAS-CITY GATE-CR	-	(116,645.71)	(116,645.71)
812030	GAS-OTH DEPT-CR	-	(125,653.66)	(125,653.66)
813001	OTH GAS SUPPLY EXP	-	16,974.61	16,974.61
814003	SUPV-STOR/COMPR STA	-	466,755.25	466,755.25
816100	WELLS EXPENSE	-	(27,306.28)	(27,306.28)
817100	LINES EXPENSE	-	530,674.96	530,674.96
818100	COMPR STATION EXP	-	1,549,437.05	1,549,437.05
819100	COMPR STA FUEL-U/G	-	1,064,777.70	1,064,777.70
821100	PURIFICATION EXP	-	1,698,550.58	1,698,550.58
823100	GAS LOSSES	-	3,702,060.31	3,702,060.31
824100	OPR-U/G STO/COMPR	-	14,186.60	14,186.60
825100	ROYALTIES	-	42,905.56	42,905.56
826100	RENTS-STORAGE FIELDS	-	43,170.60	43,170.60
830100	MTCE SUPRV AND ENGR - STOR COMPR	-	324,950.19	324,950.19
832100	MTC-RESERVOIRS/WELLS	-	580,151.20	580,151.20
833100	MTCE-LINES	-	172,607.71	172,607.71
834100	MTCE-COMP STA EQUIP	-	927,002.83	927,002.83
835100	MTCE-M/R EQ-COMPR	-	52,409.79	52,409.79
836100	MTCE-PURIFICATION EQUIP	-	464,091.16	464,091.16
837100	MTCE-OTHER EQUIP	-	52,200.50	52,200.50
850100	OPR SUPV AND ENGR	-	3,810.18	3,810.18
851100	SYS CTRL/DSPTCH-GAS	-	267,400.76	267,400.76
856100	MAINS EXPENSES	-	248,624.03	248,624.03
860100	RENTS-GAS TRANS	-	5,330.53	5,330.53
863100	MTCE-GAS MAINS-TRANS	-	515,456.30	515,456.30
871100	DISTR LOAD DISPATCH	-	374,649.61	374,649.61
874001	OTHER MAINS/SERV EXP	-	739,168.00	739,168.00
874002	LEAK SUR-DIST MN/SVC	-	592,909.57	592,909.57
874005	CHEK STOP BOX ACCESS	-	1,728,770.73	1,728,770.73
874006	PATROLLING MAINS	-	58,197.89	58,197.89
874007	CHEK/GREASE VALVES	-	110,499.00	110,499.00
874008	OPR-ODOR EQ	-	138,888.62	138,888.62
875100	MEAS/REG STA-GENERAL	-	644,897.41	644,897.41
876100	MEAS/REG STA-INDUSTRIAL	-	266,888.63	266,888.63
877100	MEAS/REG STA-CITY GATE	-	186,285.19	186,285.19
878100	METER/REG EXPENSE	-	93,528.10	93,528.10
879100	CUST INSTALL EXPENSE	-	406,004.79	406,004.79
880100	OTH GAS DISTR EXPENSE	-	2,920,175.82	2,920,175.82
880900	OTH GAS DISTR EXPENSE - INDIRECT	-	108,902.96	108,902.96
881100	RENTS-GAS DISTR	-	9,717.54	9,717.54
886100	MTCE-GAS DIST STRUCT	-	592,928.24	592,928.24

**LOUISVILLE GAS AND ELECTRIC COMPANY
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Account	Description	Electric	Gas	Total Company
887100	MTCE-GAS MAINS-DISTR	-	8,458,381.33	8,458,381.33
889100	MTCE-M/R STA EQ-GENL	-	71,201.85	71,201.85
890100	MTCE-M/R STA EQ-INDL	-	208,249.12	208,249.12
891100	MTCE-M/R ST EQ-CITY GATE	-	280,673.25	280,673.25
892100	MTCE-OTH SERVICES	-	1,207,872.09	1,207,872.09
894100	MTCE-OTHER EQUIP	-	353,799.65	353,799.65
901001	SUPV-CUST ACCTS	608,520.53	497,880.39	1,106,400.92
901900	SUPV-CUST ACCTS - INDIRECT	192,391.94	157,411.57	349,803.51
902001	METER READ-SERV AREA	2,100,958.30	1,718,965.88	3,819,924.18
902002	METER READ-CLER/OTH	12,860.02	10,521.80	23,381.82
902900	METER READ-SERV AREA - INDIRECT	128.44	105.10	233.54
903001	AUDIT CUST ACCTS	442,209.11	361,807.61	804,016.72
903002	BILL SPECIAL ACCTS	2,142.75	1,753.14	3,895.89
903003	PROCESS METER ORDERS	143,789.45	116,337.51	260,126.96
903006	CUST BILL/ACCTG	115,147.74	94,211.71	209,359.45
903007	PROCESS PAYMENTS	295,339.88	241,641.70	536,981.58
903008	INVEST THEFT OF SVC	120,777.98	98,818.45	219,596.43
903012	PROC CUST CNTRT/ORDR	85,998.82	70,362.67	156,361.49
903013	HANDLE CREDIT PROBS	201.42	164.79	366.21
903022	COLL OFF-LINE BILLS	252,463.27	206,560.92	459,024.19
903023	PROC BANKRUPT CLAIMS	11,012.68	9,010.42	20,023.10
903025	MTCE-ASST PROGRAMS	56,144.23	45,936.24	102,080.47
903030	PROC CUST REQUESTS	1,062,513.79	869,329.57	1,931,843.36
903031	PROC CUST PAYMENTS	63,014.81	51,557.52	114,572.33
903032	DELIVER BILLS-REG	1,092,365.67	893,753.74	1,986,119.41
903035	COLLECTING-OTHER	56,761.96	46,441.66	103,203.62
903036	CUSTOMER COMPLAINTS	3,404.83	2,785.77	6,190.60
903038	MISC CASH OVERAGE/SHORTAGE	563.19	484.82	1,048.01
903902	BILL SPECIAL ACCTS - INDIRECT	14,429.33	11,805.86	26,235.19
903906	CUST BILL/ACCTG - INDIRECT	37,823.08	30,946.08	68,769.16
903907	PROCESS PAYMENTS - INDIRECT	185,518.09	151,787.59	337,305.68
903909	PROC EXCEPTION PMTS - INDIRECT	7,881.64	6,448.61	14,330.25
903912	PROC CUST CNTRT/ORDR - INDIRECT	124,789.18	102,100.22	226,889.40
903930	PROC CUST REQUESTS - INDIRECT	935,804.43	765,657.94	1,701,462.37
903931	PROC CUST PAYMENTS - INDIRECT	91,252.71	74,661.35	165,914.06
903936	CUSTOMER COMPLAINTS - INDIRECT	112,966.25	92,427.00	205,393.25
904001	UNCOLLECTIBLE ACCTS	2,376,044.65	1,505,722.08	3,881,766.73
904002	UNCOLLECTABLE ACCTS - WHOLESALE	8,867.75	-	8,867.75
904003	UNCOLL ACCTS - A/R MISC	20,870.40	11,739.60	32,610.00
905001	MISC CUST SERV EXP	296,639.99	202,508.68	499,148.67
905002	MISC CUST BILL/ACCTG	38,662.06	31,632.57	70,294.63
905003	MISC COLLECTING EXP	44,043.71	36,035.80	80,079.51
907001	SUPV-CUST SER/INFO	28,639.67	18,026.63	46,666.30
907900	SUPV-CUST SER/INFO - INDIRECT	91,092.54	48,694.29	139,786.83
908001	CUST MKTG/ASSIST	4,293.52	2,224.71	6,518.23
908005	DSM CONSERVATION PROG	6,127,047.44	3,086,329.59	9,213,377.03
908901	CUST MKTG/ASSIST - INDIRECT	115,657.48	62,489.18	178,146.66
908902	RES CONS/ENG ED PROG - INDIRECT	127,790.00	68,910.00	196,700.00
908909	MISC MARKETING EXP - INDIRECT	41,112.21	21,841.06	62,953.27
909004	MISC CUST COM-SER/IN	28,599.14	16,052.14	44,651.28
909010	PRINT ADVER-SER/INFO	21,087.87	11,861.92	32,949.79
909013	SAFETY PROGRAMS	108,341.57	50,029.02	158,370.59
910001	MISC CUST SER/INFO	2,166,130.84	1,137,832.05	3,303,962.89
910900	MISC CUST SER/INFO - INDIRECT	164,198.45	86,312.55	250,511.00
912003	GEN MKTG AND MKTG PGMS	7,959.90	-	7,959.90
913012	OTH ADVER-SALES	42,906.10	22,307.89	65,213.99
920001	CLOSED 11/08 - OFFICERS' SALARIES	9,661.19	2,568.20	12,229.39
920100	OTHER GENERAL AND ADMIN SALARIES	2,195,809.33	500,569.68	2,696,379.01
920900	OTHER GENERAL AND ADMIN SALARIES - INDIRECT	11,882,899.15	2,804,838.12	14,687,737.27
920901	CLOSED 11/08 - OFFICERS SALARIES- INDIRECT	67,504.61	17,944.82	85,449.43
921002	EXP-GEN OFFICE EMPL	154,376.19	38,645.46	193,021.65
921003	GEN OFFICE SUPPL/EXP	954,882.25	241,921.15	1,196,803.40
921004	OPR-GEN OFFICE BLDG	601,377.21	134,557.14	735,934.35
921901	CLOSED 12/08 - EXP-OFFICERS/EXEC-INDIRECT	370.61	98.50	469.11
921902	INDIRECT EMPLOYEE OFFICE EXPENSE ALLOCATION	526,796.57	113,112.57	639,909.14
921903	GEN OFFICE SUPPL/EXP - INDIRECT	2,106,774.15	532,667.20	2,639,441.35
922001	A/G SAL TRANSFER-CR	(1,249,041.09)	(314,898.67)	(1,563,939.76)
922002	OFF SUPP/EXP TRAN-CR	(377,769.54)	(96,058.52)	(473,828.06)

LOUISVILLE GAS AND ELECTRIC COMPANY
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Account	Description	Electric	Gas	Total Company
922003	TRIMBLE CTY TRAN-CR	(629,242.08)	-	(629,242.08)
923100	OUTSIDE SERVICES	2,550,831.94	689,563.40	3,240,395.34
923101	OUTSIDE SERVICES - AUDIT FEES - PWC	721,736.72	183,513.30	905,250.02
923102	OUTSIDE SERVICES - TAX SERVICES - PWC	16,715.00	4,285.00	21,000.00
923103	OUTSIDE SERVICES - NON-AUDIT SERVICES - PWC	986.88	246.72	1,233.60
923301	OUTSIDE SERVICES - AUDIT FEES - OTHER	4,576.00	1,144.00	5,720.00
923302	OUTSIDE SERVICES - TAX SERVICES - OTHER	6,387.02	1,613.00	8,000.02
923303	OUTSIDE SERVICES - NON-AUDIT SERVICES - OTHER	18,075.20	4,804.80	22,880.00
923900	OUTSIDE SERVICES - INDIRECT	2,071,635.41	329,157.97	2,400,793.38
924100	PROPERTY INSURANCE	3,341,144.55	147,520.82	3,488,665.37
925001	PUBLIC LIABILITY	958,124.10	268,474.10	1,226,598.20
925002	WORKERS' COMP INS	574,640.76	170,190.74	744,831.50
925003	AUTO LIABILITY	89,231.55	13,294.40	102,525.95
925004	SAFETY AND INDUSTRIAL HEALTH	77,216.36	9,240.90	86,457.26
925012	CLOSED 01/09 - WORKERS' COMP INS-A&G	(7,456.50)	(1,986.95)	(9,443.45)
925022	CLOSED 01/09 - WORKERS' COMP INS-ELECTRIC COS	5,020.76	-	5,020.76
925023	CLOSED 01/09 - WORKERS' COMP INS-GAS COS	-	1,244.16	1,244.16
925025	CLOSED 01/09 - WORKERS COMP - COAL RESALE	35.70	-	35.70
925026	CLOSED 01/09 - WORKERS COMP - SELLING EXP	2,793.84	742.67	3,536.51
925027	CLOSED 01/09 - WORKERS COMP - SELLING - INDIRECT	(356.07)	(94.64)	(450.71)
925100	OTHER INJURIES AND DAMAGES	12,876.49	5,614.33	18,490.82
925902	WORKERS' COMP INS - INDIRECT	6,098.71	1,211.31	7,310.02
925904	SAFETY & INDUSTRIAL HEALTH - INDIRECT	2,258.55	581.99	2,840.54
925912	CLOSED 01/09 - WORKERS' COMP INS INDIRECT-A&G	(2,088.31)	(521.26)	(2,609.57)
925922	CLOSED 01/09 - WORKERS' COMP INS-INDIRECT-ELECTRIC COS	(57.86)	-	(57.86)
926001	TUITION REFUND PLAN	167,910.87	62,678.55	230,679.42
926002	LIFE INS-EXP	194,918.71	56,194.30	251,113.01
926003	MEDICAL INS-EXP	5,072,583.64	1,422,824.24	6,495,407.88
926004	DENTAL INS-EXP	280,323.84	80,033.20	360,357.04
926005	LONG TERM DISABILITY	195,015.44	57,500.98	252,516.42
926012	CLOSED 01/09 - LIFE INS EXP - A&G	2,016.28	505.12	2,521.40
926013	CLOSED 01/09 - MEDICAL INS EXP - A&G	14,867.30	3,450.41	18,317.71
926014	CLOSED 01/09 - DENTAL INS EXP - A&G	(843.72)	(257.11)	(1,100.83)
926015	CLOSED 01/09 - LONG TERM DISABILITY - A&G	3,261.00	838.14	4,099.14
926019	OTHER BENEFITS AND ADMINISTRATIVE FEES (BURDEN)	589,847.14	157,909.70	747,756.84
926022	CLOSED 01/09 - LIFE INS EXP - ELECTRIC COS	2,833.45	-	2,833.45
926023	CLOSED 01/09 - MEDICAL INS EXP - ELECTRIC COS	36,145.63	-	36,145.63
926024	CLOSED 01/09 - DENTAL INS EXP - ELECTRIC COS	1,193.10	-	1,193.10
926025	CLOSED 01/09 - LONG TERM DISABILITY - ELECTRIC COS	2,703.41	-	2,703.41
926032	CLOSED 01/09 - LIFE INS EXP - GAS COS	-	579.47	579.47
926033	CLOSED 01/09 - MEDICAL INS EXP - GAS COS	-	7,484.14	7,484.14
926034	CLOSED 01/09 - DENTAL INS EXP - GAS COS	-	246.59	246.59
926035	CLOSED 01/09 - LONG TERM DISABILITY - GAS COS	-	525.43	525.43
926100	EMPLOYEE BENEFITS - NON-BURDEN	7,077.84	1,410.20	8,488.04
926101	PENSION-EXP	13,827,121.05	3,870,505.31	17,697,626.36
926102	401(K)	1,935,465.71	534,602.20	2,470,067.91
926105	FAS112-POST EMP BEN	140,680.17	18,644.96	159,325.13
926106	POST RETIRE BENEFITS	1,968,818.80	567,165.56	2,535,984.36
926110	EMPLOYEE WELFARE	62,691.65	15,864.59	78,556.24
926116	RETIREMENT INCOME ACCT EXP	257,150.96	70,963.50	328,114.46
926117	PENSION INTEREST EXP	1,924,985.81	475,909.60	2,400,895.41
926118	FASB 106 INTEREST EXP	2,924,036.91	857,739.95	3,781,776.86
926121	CLOSED 01/09 - PENSION EXP - A&G	64,670.51	16,509.63	81,180.14
926122	CLOSED 01/09 - 401(K) A&G	(12,475.60)	(3,558.12)	(16,033.72)
926123	CLOSED 01/09 - FAS 112 POST EMP BENE - A&G	1,765.62	467.32	2,232.94
926124	CLOSED 01/09 - POST RETIRE BENEFITS A&G	(31,126.41)	(8,376.93)	(39,503.34)
926126	CLOSED 01/09 - RETIREMENT INCOME ACCOUNT EXP - AG	4,225.06	1,110.39	5,335.45
926127	CLOSED 01/09 - PENSION INTEREST EXP - AG	636.19	171.40	807.59
926128	CLOSED 01/09 - FASB 106 INTEREST EXP - AG	8,581.03	2,216.27	10,797.30
926131	CLOSED 01/09 - PENSION EXP - ELECTRIC COS	81,436.24	-	81,436.24
926132	CLOSED 01/09 - 401(K) - ELECTRIC COS	15,487.76	-	15,487.76
926133	CLOSED 01/09 - FAS112-POST EMP BENE - ELECTRIC COS	(14,032.00)	-	(14,032.00)
926134	CLOSED 01/09 - POST RETIRE BENEFITS - ELECTRIC COS	21,558.82	-	21,558.82
926136	CLOSED 01/09 - RETIREMENT INCOME ACCOUNT EXP - ELECT COS	2,672.43	-	2,672.43
926137	CLOSED 01/09 - PENSION INTEREST EXP - ELECT COS	(40,315.99)	-	(40,315.99)
926138	CLOSED 01/09 - FASB 106 INTEREST EXP - ELECT COS	34,593.29	-	34,593.29
926141	CLOSED 01/09 - PENSION EXP - GAS COS	-	16,990.60	16,990.60
926142	CLOSED 01/09 - 401(K) GAS COS	-	3,584.63	3,584.63

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Account	Description	Electric	Gas	Total Company
926143	CLOSED 01/09 - FAS112-POST EMP BENE - GAS COS	-	(3,238.20)	(3,238.20)
926144	CLOSED 01/09 - POST RETIRE BENEFITS - GAS COS	-	4,726.92	4,726.92
926146	CLOSED 01/09 - RETIREMENT INCOME ACCOUNT EXP - GAS COS	-	505.10	505.10
926147	CLOSED 01/09 - PENSION INTEREST EXP - GAS COS	-	(9,400.76)	(9,400.76)
926148	CLOSED 01/09 - FASB 106 INTEREST EXP - GAS COS	-	7,881.42	7,881.42
926161	CLOSED 01/09 - PENSIONS - COAL RESALE	915.28	-	915.28
926162	CLOSED 01/09 - 401K - COAL RESALE	109.81	-	109.81
926163	CLOSED 01/09 - FASB 112 - COAL RESALE	(182.85)	-	(182.85)
926164	CLOSED 01/09 - FASB 106 - COAL RESALE	219.62	-	219.62
926166	CLOSED 01/09 - RETIREMENT INCOME - COAL RESALE	41.74	-	41.74
926167	CLOSED 01/09 - PENSION INTEREST EXPENSE - COAL RESALE	(354.12)	-	(354.12)
926168	CLOSED 01/09 - FASB 106 INTEREST EXPENSE - COAL RESALE	322.51	-	322.51
926169	CLOSED 01/09 - DENTAL INSURANCE - COAL RESALE	3.46	-	3.46
926170	CLOSED 01/09 - GROUP LIFE INSURANCE - COAL RESALE	34.03	-	34.03
926171	CLOSED 01/09 - LONG TERM DISABILITY - COAL RESALE	36.00	-	36.00
926172	CLOSED 01/09 - MEDICAL INSURANCE - COAL RESALE	337.21	-	337.21
926181	CLOSED 01/09 - PENSIONS - SELLING EXP	87,063.33	23,143.42	110,206.75
926182	CLOSED 01/09 - 401K - SELLING EXP	8,887.80	2,362.59	11,250.39
926183	CLOSED 01/09 - FASB 112 - SELLING EXP	(9,772.23)	(2,597.69)	(12,369.92)
926184	CLOSED 01/09 - FASB 106 - SELLING EXP	18,342.84	4,875.97	23,218.81
926186	CLOSED 01/09 - RETIREMENT INCOME - SELLING EXP	4,063.78	1,080.23	5,144.01
926187	CLOSED 01/09 - PENSION INTEREST EXPENSE - SELLING EXP	(22,280.03)	(5,922.51)	(28,202.54)
926188	CLOSED 01/09 - FASB 106 INTEREST EXPENSE - SELLING EXP	23,101.16	6,140.82	29,241.98
926189	CLOSED 01/09 - DENTAL INSURANCE - SELLING EXP	1,048.48	278.77	1,327.25
926190	CLOSED 01/09 - GROUP LIFE INSURANCE - SELLING EXP	3,341.50	888.28	4,229.78
926191	CLOSED 01/09 - LONG TERM DISABILITY - SELLING EXP	3,760.20	999.56	4,759.76
926192	CLOSED 01/09 - MEDICAL INSURANCE - SELLING EXP	38,068.09	10,119.37	48,187.46
926901	TUITION REFUND PLAN - INDIRECT	129,866.25	25,146.10	155,012.35
926902	LIFE INS-EXP - INDIRECT	95,848.14	16,394.90	112,243.04
926903	MEDICAL INS-EXP - INDIRECT	1,418,059.51	245,609.38	1,663,668.89
926904	DENTAL INS-EXP - INDIRECT	96,870.29	16,982.13	113,852.42
926905	LONG TERM DISABILITY INDIRECT	109,938.08	18,719.57	128,657.65
926911	PENSION-EXP - INDIRECT	1,982,048.87	337,569.97	2,319,618.84
926912	401(K) - INDIRECT	620,106.29	109,683.68	729,789.97
926915	FAS112-POST EMP BEN - INDIRECT	67,063.03	12,291.05	79,354.08
926916	POST RETIRE BENEFITS - INDIRECT	252,251.56	42,886.72	295,138.28
926917	PENSION INTEREST EXP - INDIRECT	59,813.91	9,605.32	69,419.23
926918	FASB 106 INTEREST EXP - INDIRECT	50,258.92	8,342.29	58,601.21
926919	OTHER BENEFITS AND ADMINISTRATIVE FEES - INDIRECT (BURDEN)	60,056.59	10,305.82	70,362.41
926920	CLOSED 01/09 - PENSION INTEREST EXP - INDIRECT - AG	15,194.20	3,792.90	18,987.10
926921	CLOSED 01/09 - FASB 106 INTEREST EXP - INDIRECT - AG	8,527.34	2,128.72	10,656.06
926922	CLOSED 01/09 - LIFE INS EXP INDIRECT A&G	8,670.24	2,164.35	10,834.59
926923	CLOSED 01/09 - MEDICAL INS EXP INDIRECT - A&G	80,450.06	20,083.47	100,533.53
926924	CLOSED 01/09 - DENTAL IS EXP INDIRECT A&G	2,273.67	567.63	2,841.30
926925	CLOSED 01/09 - LT DISABILITY INDIRECT A&G	11,296.35	2,819.87	14,116.22
926926	CLOSED 01/09 - PENSION EXP - INDIRECT A&G	202,190.45	50,472.87	252,663.32
926927	CLOSED 01/09 - 401(K) INDIRECT A&G	(777.87)	(192.99)	(970.86)
926929	CLOSED 01/09 - FAS112 POST EMP BENE - INDIRECT A&G	(6,827.65)	(1,704.19)	(8,531.84)
926930	CLOSED 01/09 - POST RETIRE BENEFITS - INDIRECT A&G	26,907.57	6,716.94	33,624.51
926932	CLOSED 01/09 - LIFE INS EXP INDIRECT - ELECTRIC COS	230.49	-	230.49
926933	CLOSED 01/09 - MEDICAL INS EXP - INDIRECT ELECTRIC COS	2,105.42	-	2,105.42
926934	CLOSED 01/09 - DENTAL INS EXP - INDIRECT ELECTRIC COS	51.99	-	51.99
926935	CLOSED 01/09 - LONG TERM DISABILITY INDIRECT ELECTRIC COS	303.72	-	303.72
926936	CLOSED 01/09 - PENSION EXP INDIRECT ELECTRIC COS	5,392.56	-	5,392.56
926937	CLOSED 01/09 - 401K INDIRECT ELECTRIC COS	(96.35)	-	(96.35)
926939	CLOSED 01/09 - FAS112 POST EMP BENE - INDIRECT ELECTRIC COS	(197.17)	-	(197.17)
926940	CLOSED 01/09 - POST RETIRE BENEFITS INDIRECT ELECTRIC COS	717.70	-	717.70
926941	CLOSED 01/09 - PENSION INTEREST EXP - INDIRECT - ELECT COS	405.28	-	405.28
926942	CLOSED 01/09 - FASB 106 INTEREST EXP - INDIRECT - ELECT COS	227.40	-	227.40
926982	CLOSED 01/09 - 401K - SELLING - INDIRECT	(772.06)	(205.21)	(977.27)
926983	CLOSED 01/09 - DENTAL INSURANCE - SELLING - INDIRECT	293.54	78.04	371.58
926984	CLOSED 01/09 - FASB 106 - SELLING - INDIRECT	4,349.52	1,156.21	5,505.73
926985	CLOSED 01/09 - FASB 112 - SELLING - INDIRECT	(1,232.46)	(327.60)	(1,560.06)
926986	CLOSED 01/09 - GROUP LIFE INSURANCE - SELLING - INDIRECT	1,394.93	370.83	1,765.76
926987	CLOSED 01/09 - LONG TERM DISABILITY - SELLING - INDIRECT	1,846.76	490.90	2,337.66
926988	CLOSED 01/09 - MEDICAL INSURANCE - SELLING - INDIRECT	12,659.06	3,365.07	16,024.13
926989	CLOSED 01/09 - PENSIONS - SELLING - INDIRECT	32,679.93	8,687.08	41,367.01
926990	RETIREMENT INCOME - SELLING - INDIRECT	103,735.61	18,593.11	122,328.72

**LOUISVILLE GAS AND ELECTRIC COMPANY
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS
FOR THE PERIOD NOVEMBER 1, 2008 - OCTOBER 31, 2009**

Account	Description	Electric	Gas	Total Company
926991	CLOSED 01/09 - PENSION INTEREST EXPENSE - SELLING - INDIRECT	2,456.20	652.90	3,109.10
926992	CLOSED 01/09 - FASB 106 INTEREST EXPENSE - SELLING - INDIRECT	1,378.02	366.32	1,744.34
927001	ELEC SUPPL W/O CH-DR	25,546.54	-	25,546.54
927003	CITY OF LOU GAS FRAN	-	524,748.81	524,748.81
928002	REG UPKEEP ASSESSMTS	953,931.41	-	953,931.41
928003	AMORTIZATION OF RATE CASE EXPENSES	165,171.16	55,328.80	220,499.96
929001	FRANCHISE REQMTS-CR	(25,546.54)	-	(25,546.54)
929002	ELEC USED-ELEC DEPT	(1,855.17)	-	(1,855.17)
929003	GAS USED-GAS DEPT	-	(1,086,388.24)	(1,086,388.24)
930101	GEN PUBLIC INFO EXP	352,707.77	123,924.33	476,632.10
930191	GEN PUBLIC INFO EXP - INDIRECT	9,009.31	3,165.44	12,174.75
930202	ASSOCIATION DUES	-	133,545.94	133,545.94
930207	OTHER MISC GEN EXP	11,004.73	3,490.62	14,495.35
930272	ASSOCIATION DUES - INDIRECT	294,377.31	62,735.35	357,112.66
930274	RESEARCH AND DEVELOPMENT EXPENSES - INDIRECT	472,322.66	-	472,322.66
930277	OTHER MISC GEN EXP - INDIRECT	2,560.00	-	2,560.00
930903	RESEARCH WORK - INDIRECT	45,989.90	16,158.61	62,148.51
930904	RESEARCH AND DEVELOPMENT EXPENSES	433,726.20	-	433,726.20
930907	OTHER MISC GEN EXP - INDIRECT	1,476.60	-	1,476.60
931004	RENTS-CORPORATE HQ	1,387,132.67	350,180.63	1,737,313.30
935101	MTCE-GEN PLANT	415,699.73	118,345.94	534,045.67
935301	MTCE-COMMUNICATION EQ	71.53	25.14	96.67
935391	MTCE-COMMUNICATION EQ - INDIRECT	1,020,697.67	358,623.52	1,379,321.19
935401	MTCE-OTH GEN EQ	472,368.75	165,967.37	638,336.12
935403	MNTC BONDABLE PROPERTY	18,087.25	6,354.98	24,442.23
935488	MTCE-OTH GEN EQ - INDIRECT	5,444,774.98	1,913,029.05	7,357,804.03
	Totals	\$ (85,537,033.18)	\$ (12,302,201.28)	\$ (97,839,234.46)

**LOUISVILLE GAS AND ELECTRIC COMPANY
TRIAL BALANCE - BALANCE SHEET ACCOUNTS
AS OF OCTOBER 31, 2009**

Account	Description	Balance
101102	PLANT IN SERVICE - ELECTRIC FRANCHISES AND CONSENTS	\$ 100 00
101103	PLANT IN SERVICE - MISC INTANGIBLE PLANT	2,240 29
101104	PLANT IN SERVICE - ELECTRIC LAND AND LAND RIGHTS	19,029,037.31
101105	PLANT IN SERVICE - ELECTRIC STRUCTURES	359,755,886.75
101106	PLANT IN SERVICE - ELECTRIC EQUIPMENT	2,093,252,931.74
101107	PLANT IN SERVICE- ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	5,935,595.28
101108	PLANT IN SERVICE - ELECTRIC HYDRO EQUIPMENT	36,776,154.50
101109	PLANT IN SERVICE - ELECTRIC DISTRIBUTION EQUIPMENT	842,329,840.12
101111	PLANT IN SERVICE - ELECTRIC GENERAL EQUIPMENT	16,821,679.59
101125	PLANT IN SERVICE- ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING	41,406.69
101202	PLANT IN SERVICE - GAS FRANCHISES AND CONSENTS	1,187.49
101204	PLANT IN SERVICE - GAS LAND AND LAND RIGHTS	1,031,120.66
101205	PLANT IN SERVICE - GAS STRUCTURES	3,905,562.57
101206	PLANT IN SERVICE - GAS UNDERGROUND AND TRANSMISSION EQUIPMENT	72,395,463.77
101207	PLANT IN SERVICE- GAS ARO ASSET RETIREMENT COST-EQUIPMENT	546,803.00
101208	PLANT IN SERVICE - GAS TRANSPORTATION EQUIPMENT	4,297,659.36
101209	PLANT IN SERVICE - GAS DISTRIBUTION EQUIPMENT	484,187,889.95
101211	PLANT IN SERVICE - GAS GENERAL EQUIPMENT	4,717,337.61
101225	PLANT IN SERVICE- GAS ARO ASSET RETIREMENT COST-LAND/BUILDING	4,958.87
101302	PLANT IN SERVICE - COMMON FRANCHISES AND CONSENTS	4,200.00
101303	PLANT IN SERVICE - COMMON MISC. INTANGIBLE PLANT	60,550,312.75
101304	PLANT IN SERVICE - COMMON LAND AND LAND RIGHTS	1,887,411.00
101305	PLANT IN SERVICE - COMMON STRUCTURES	68,808,699.11
101311	PLANT IN SERVICE - COMMON GENERAL EQUIPMENT	50,872,827.45
101312	PLANT IN SERVICE - COMMON COMMUNICATION EQUIPMENT	41,287,343.71
101325	PLANT IN SERVICE- COMMON ARO ASSET RETIREMENT COST-LAND/BUILDING	3,735.16
105001	PLT HELD FOR FUT USE	4,831,574.18
106105	COMPL CONST NOT CL - ELECTRIC STRUCTURES	1,149,829.00
106106	COMPL CONST NOT CL - ELECTRIC EQUIPMENT	9,036,027.26
106108	COMPL CONST NOT CL - ELECTRIC HYDRO EQUIPMENT	12,714.18
106109	COMPL CONST NOT CL - ELECTRIC DISTRIBUTION EQUIPMENT	33,395,444.90
106205	COMPL CONST NOT CL - GAS STRUCTURES	1,334,596.83
106206	COMPL CONST NOT CL - GAS UGD AND TRANSMISSION EQUIP	4,197,908.95
106209	COMPL CONST NOT CL - GAS DISTRIBUTION EQUIPMENT	46,924,994.59
106211	COMPL CONST NOT CL - GAS GENERAL EQUIPMENT	181,990.95
106303	COMPL CONST NOT CL - COMMON MISC. INTANGIBLE PLANT	1,921,476.90
106305	COMPL CONST NOT CL - COMMON STRUCTURES	336,883.63
106311	COMPL CONST NOT CL - COMMON GENERAL EQUIPMENT	211,509.12
106312	COMPL CONST NOT CL - COMMON COMMUNICATION EQUIPMENT	22,610.91
107001	CONSTR WORK IN PROG	336,736,032.79
108099	RWIP - OTHER CREDITS	(3,157,670.03)
108104	ACCUM. DEPR. - ELECTRIC LAND RIGHTS	(1,611,014.64)
108105	ACCUM. DEPR. - ELECTRIC STRUCTURES	(214,931,637.75)
108106	ACCUM. DEPR. - ELECTRIC EQUIPMENT	(978,728,565.18)
108107	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	(2,621,991.36)
108108	ACCUM. DEPR. - ELECTRIC HYDRO EQUIPMENT	(4,621,934.14)
108109	ACCUM. DEPR. - ELECTRIC DISTRIBUTION EQUIPMENT	(263,269,579.43)
108111	ACCUM. DEPR. - ELECTRIC GENERAL EQUIPMENT	(2,759,749.24)
108113	ACCUM. DEPR. - ELECTRIC TRANSPORTATION EQUIP.	(11,273,463.13)
108114	ACCUM. DEPR. - COR - ELECTRIC LAND RIGHTS	(0.04)
108115	ACCUM. DEPR. - COR - ELECTRIC STRUCTURES	(13,199,099.45)
108116	ACCUM. DEPR. - COR - ELECTRIC EQUIPMENT	(96,608,684.53)
108118	ACCUM. DEPR. - COR - ELECTRIC HYDRO EQUIPMENT	788,073.48
108119	ACCUM. DEPR. - COR - ELECTRIC DISTRIBUTION	(148,196,898.62)
108120	ACCUM. DEPR. - COR - ELECTRIC GENERAL PROPERTY	3,866.64
108125	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING	(14,598.96)
108204	ACCUM. DEPR. - GAS LAND RIGHTS	(924,933.81)
108205	ACCUM. DEPR. - GAS STRUCTURES	(1,744,533.62)
108206	ACCUM. DEPR. - GAS UNDERGROUND & TRANSMISSION EQUIPMENT	(39,056,282.25)
108207	ACCUM. DEPR. - GAS ARO ASSET RETIREMENT COST-EQUIPMENT	(419,047.90)
108209	ACCUM. DEPR. - GAS DISTRIBUTION EQUIPMENT	(121,526,771.31)
108211	ACCUM. DEPR. - GAS GENERAL EQUIP.	(2,236,374.85)
108213	ACCUM. DEPR. - GAS TRANSPORTATION EQUIP.	(4,189,913.91)
108215	ACCUM. DEPR. - COR - GAS STRUCTURES	(231,345.78)
108216	ACCUM. DEPR. - COR - GAS UNDERGROUND & TRANSMISSION EQUIP.	(3,087,334.30)

**LOUISVILLE GAS AND ELECTRIC COMPANY
TRIAL BALANCE - BALANCE SHEET ACCOUNTS
AS OF OCTOBER 31, 2009**

Account	Description	Balance
108219	ACCUM. DEPR - COR - GAS DISTRIBUTION EQUIPMENT	(60,591,330.18)
108220	ACCUM. DEPR - COR - GAS GENERAL EQUIP.	(0.02)
108225	ACCUM. DEPR - GAS ARO ASSET RETIREMENT COST-LAND/BUILDING	(2,136.94)
108304	ACCUM. DEPR - COMMON LAND RIGHTS	(121,949.42)
108305	ACCUM. DEPR - COMMON STRUCTURES	(22,418,368.36)
108311	ACCUM. DEPR - COMMON GENERAL EQUIPMENT	(33,572,079.39)
108312	ACCUM. DEPR - COMMON COMMUNICATION EQUIPMENT	(20,119,635.76)
108313	ACCUM. DEPR - COMMON TRANSPORTATION EQUIP.	(348,623.65)
108315	ACCUM. DEPR - COR - COMMON STRUCTURES	(636,904.63)
108321	ACCUM. DEPR - COR - COMMON EQUIPMENT	73,342.85
108325	ACCUM. DEPR - COMMON ARO ASSET RETIREMENT COST-LAND/BUILDING	(1,228.20)
108415	ACCUM. DEPR - SALVAGE - ELECTRIC STRUCTURES	470,131.45
108416	ACCUM. DEPR - SALVAGE - ELECTRIC EQUIPMENT	25,697,809.67
108418	ACCUM. DEPR - SALVAGE - ELECTRIC HYDRO EQUIPMENT	223,785.58
108419	ACCUM. DEPR - SALVAGE - ELECTRIC DISTRIBUTION	16,278,036.89
108420	ACCUM. DEPR - SALVAGE - ELECTRIC GENERAL PROPERTY	135,638.25
108516	ACCUM. DEPR - SALVAGE - GAS UNDERGROUND & TRANSMISSION EQUIP.	462,275.61
108519	ACCUM. DEPR - SALVAGE - GAS DISTRIBUTION EQUIPMENT	3,378,508.70
108520	ACCUM. DEPR - SALVAGE - GAS GENERAL EQUIP.	223,537.18
108621	ACCUM. DEPR - SALVAGE - COMMON EQUIPMENT	242,600.10
108622	ACCUM. DEPR - SALVAGE - COMMON COMMUNICATION EQUIPMENT	35,078.14
108799	RWIP-ARO LEGAL	1,272,606.46
108901	RETIREMENT - RWIP	15,666,556.80
111102	AMORTIZATION EXPENSE - ELECTRIC FRANCHISES AND CONSENTS	(100.00)
111202	AMORTIZATION EXPENSE - GAS FRANCHISES AND CONSENTS	(800.00)
111302	AMORTIZATION EXPENSE - COMMON FRANCHISES AND CONSENTS	(4,200.00)
111303	AMORTIZATION EXPENSE - COMMON INTANGIBLES	(16,867,324.24)
117101	GAS STORED - NONCURRENT RECOVERABLE BASE GAS	2,139,990.00
121001	NONUTIL PROP IN SERV	75,239.56
122001	ACCUM DEPR/DEPL	(63,360.36)
124002	INVESTMENT IN OVEC	594,286.00
128026	COLLATERAL DEPOSIT - IR SWAPS	16,119,515.57
131005	JP MORGAN CHASE	1,157,820.69
131006	BBANDT (formerly BANK OF LOUISVILLE)	11,511.91
131013	FARMERS BANK	10,000.00
131033	US BANK (formerly FIRSTAR)	1,656,228.77
131034	BEDFORD LOAN & DEPOSIT BANK	100.00
131069	CASH CLEARING - CCS	15,088.91
131080	CASH LOCKBOX-BOA	18,470.21
131090	CASH-BOA A/P - CLEARING	(20,216,300.83)
131092	CASH-BOA FUNDING	20,216,300.83
134025	RESTRICTED CASH - MUSEUM PLAZA SHORT TERM	778,627.13
135001	WORKING FUNDS	20,630.00
136005	TEMP INV-OTHER	119.71
142001	CUST A/R-ACTIVE	52,820,297.48
142002	A/R - UNPOSTEC CASH	(23,186.88)
142003	WHOLESALE SALES A/R	1,069,087.50
142004	TRANSMISSION RECEIVABLE	222,172.43
142008	WHOLESALE SALES ACCOUNTS RECEIVABLE-UNBILLED	1,373,419.26
143003	ACCTS REC - IMEA	3,280,508.52
143004	ACCTS REC - IMPA	3,441,887.70
143006	ACCTS REC - BILLED PROJECTS	2,529,727.03
143007	ACCTS REC - NON PROJECT UTIL ACCT USE ONLY	110,116.11
143012	ACCTS REC - MISCELLANEOUS	235,795.68
143017	ACCTS REC - DAMAGE CLAIMS (DTS)	536,091.33
143022	ACCTS REC - BEYOND THE METER	11,060.43
143025	ACCT RECEIVABLE - EL SWAPS	641,932.18
143029	EMPLOYEE COMPUTER LOANS	64,952.48
143030	EMPLOYEE PAYROLL ADVANCES	5,707.66
143034	A/R MISC - ENERGY MARKETING TRANSACTIONS	0.16
143041	COBRA/LTD BENEFITS - RECEIVABLE	45,933.38
143112	A/R - MF GLOBAL MARGIN CASH COLLATERAL	1,727,854.42
144001	UNCOLL ACCT-CR-UTIL	(3,279,020.93)
144002	UNCOLL ACCT-DR-C/OFF	4,523,640.12
144003	UNCOLL ACCT-CR-RECOV	(1,244,436.19)

**LOUISVILLE GAS AND ELECTRIC COMPANY
TRIAL BALANCE - BALANCE SHEET ACCOUNTS
AS OF OCTOBER 31, 2009**

Account	Description	Balance
144004	UNCOLL ACCT-CR-OTHER	(947,654.00)
144006	UNCOLL ACCT-A/R MISC	(839,750.00)
146100	INTERCOMPANY	409,898.28
151010	FUEL STK-LEASED CARS	167,477.93
151020	COAL PURCHASES - TONS	55,518,322.48
151023	IN-TRANSIT COAL	2,008,881.39
151030	FUEL OIL - GAL	378,916.97
151060	RAILCARS-OPER/MTCE	186,116.22
151061	GAS PIPELINE OPER/MTCE	200,160.83
151080	COAL BARGE SHUTTILING	543,046.48
154001	MATERIALS/SUPPLIES	28,704,744.39
154003	LIMESTONE	322,090.08
154006	OTHER REAGENTS	0.01
154023	LIMESTONE IN-TRANSIT	45,530.54
158121	SO2 ALLOWANCE INVENTORY	4,206.22
158122	NOX OZONE SEASON ALLOWANCE INVENTORY	159.61
163001	STORES EXPENSE	2,455,293.47
163002	WAREHOUSE EXPENSES	1,223,707.22
163003	FREIGHT	119,354.31
163004	ASSET RECOVERY	58,151.92
163005	SALES TAX	460,738.91
163006	PHYS INVENT ADJUSTMT	(353,732.30)
163007	INVOICE PRICE VARIANCES	(8,881.51)
163100	OTHER	159,480.62
164101	GAS STORED-CURRENT	69,378,233.30
165001	PREPAID INSURANCE	320,044.53
165002	PREPAID TAXES	1,293,403.38
165013	PREPAID RIGHTS OF WAY	253,333.37
165018	PREPAID RISK MGMT AND WC	90,000.00
165020	PREPAID VEHICLE LICENSE	26,505.49
165100	PREPAID OTHER	1,751,239.38
171001	INTEREST RECEIVABLE	9,791.09
172001	RENTS RECEIVABLE	37,896.61
173001	ACCRUED UTIL REVENUE	42,840,000.00
175001	DERIVATIVE ASSET - NONHEDGING-CURRENT	1,092,528.93
181119	UNAM EXP-PCB JC2001A \$10.1M 9/27	363,645.30
181127	UNAM EXP-PCB TC2007A \$60M 6/33	1,120,820.36
181129	UNAM EXP-PCB TC2000A \$83M 8/30	803,156.94
181180	UNAM EXP-PCB JC2001A \$22.5M 9/26	167,050.14
181181	UNAM EXP-PCB TC2001A \$27.5M 9/26	181,631.50
181182	UNAM EXP-PCB JC2001B \$35M 11/27	197,914.48
181183	UNAM EXP-PCB TC2001B \$35M 11/27	197,946.94
181189	UNAM EXP-PCB TC2002A \$41.665M 10/32	852,969.66
182305	REGULATORY ASSET - FAS 158 OPEB	16,959,626.00
182307	ENVIRONMENTAL COST RECOVERY	6,763,168.00
182308	REG ASSET - GAS SUPPLY CLAUSE	214,640.98
182315	REGULATORY ASSET - FAS 158 PENSION	232,637,913.00
182317	OTHER REGULATORY ASSETS ARO - GENERATION	20,890,676.43
182318	OTHER REG ASSETS ARO - TRANSMISSION	11,856.11
182319	MILL CREEK ASH POND	1,028,826.99
182320	WINTER STORM - ELECTRIC	43,693,631.14
182321	MISO EXIT FEE	4,534,763.43
182322	RATE CASE EXPENSES - ELECTRIC - CURRENT PORTION	247,756.68
182323	RATE CASE EXPENSES - GAS - CURRENT PORTION	82,993.20
182324	EKPC FERC TRANSMISSION COSS - KY PORTION - CURRENT	169,572.48
182325	OTHER REGULATORY ASSETS ARO - DISTRIBUTION	263,093.97
182326	OTHER REGULATORY ASSETS ARO - GAS	8,051,819.89
182327	OTHER REGULATORY ASSETS ARO - COMMON	26,013.39
182333	KCCS FUNDING (KY CONSORTIUM FOR CARBON STORAGE)	769,220.61
182334	WIND STORM REGULATORY ASSET	23,540,332.79
182335	RATE CASE EXPENSES - ELECTRIC	330,342.30
182336	RATE CASE EXPENSES - GAS	110,657.45
182337	EKPC FERC TRANSMISSION COSTS - KY PORTION	565,241.36
182340	REG ASSET - PERFORMANCE-BASED RATES	2,482,433.56
182341	MISO EXIT FEE - CURRENT PORTION	1,360,429.07

**LOUISVILLE GAS AND ELECTRIC COMPANY
TRIAL BALANCE - BALANCE SHEET ACCOUNTS
AS OF OCTOBER 31, 2009**

Account	Description	Balance
182342	WINTER STORM - GAS	167,689.46
183301	PRELIM SURV/INV-ELEC	775,240.31
183302	PRELIMINARY SURV/INV ELEC - LT	79,253.41
184010	HOLIDAY - BURDEN CLEARING	(2,230,819.95)
184011	HOLIDAY PAY	1,623,225.64
184020	SICK - BURDEN CLEARING	(1,246,429.96)
184021	SICK PAY	1,293,158.43
184030	OTHER OFF-DUTY - BURDEN CLEARING	(405,626.71)
184031	OTHER OFF-DUTY PAY	339,102.53
184040	TEAM INCENTIVE AWARD - BURDEN CLEARING	(4,621,626.58)
184076	ADMINISTRATIVE AND GENERAL - BURDEN CLEARING	443,717.87
184093	LONG TERM DISABILITY - BURDEN CLEARING	(73,100.58)
184096	PENSIONS - BURDEN CLEARING	(18,310,395.09)
184097	FASB 106 (OPEB) - BURDEN CLEARING	(2,663,984.05)
184098	FASB 112 (OPEB) - BURDEN CLEARING	(372,485.12)
184101	GROUP LIFE INSURANCE - BURDEN CLEARING	(48,197.30)
184104	DENTAL INSURANCE - BURDEN CLEARING	(49,037.56)
184105	MEDICAL INSURANCE - BURDEN CLEARING	(706,815.05)
184108	401K - BURDEN CLEARING	58,831.14
184109	RETIREMENT INCOME - BURDEN CLEARING	(289,945.40)
184119	PENSION INTEREST - BURDEN CLEARING	(2,508,645.09)
184120	FASB 106 INTEREST (OPEB) - BURDEN CLEARING	(4,105,449.20)
184121	OTHER BENEFITS - BURDEN CLEARING	(158,610.70)
184150	SYSTEM ALLOC-CO 1	(39.00)
184301	GASOLINE-TRANSP	3,798,607.70
184304	VEHICLE REPR-TRANSP	6,323,049.57
184307	ADMIN/OTH EXP-TRANSP	947,268.49
184308	VALUE-ADD SVCSTR	342,763.45
184309	DIESEL FUEL-TRANSP	2,275,800.13
184312	RENT/STORAGE-TRANSP	10,281,284.82
184313	TELECOM VEHICLE RADIO / COMPUTER EXPENSES	94,251.06
184314	LICENSE/TAX-TRANSP	632,246.66
184315	DEPRECIATION-TRANSP	1,327,502.25
184319	FUEL ADMINISTRATION VEHICLES	4,253.42
184320	TRANSPORTATION EXPENSE ALLOCATION - CLEARING	(25,419,980.21)
184450	CL ACC TO OTH DEF CR	31,786,974.92
184500	OPR-DIST/ST BLDG-7TH	10,701.47
184501	MTCE-DIST/ST BLDG-7T	3,275.17
184504	OPERATION-SSC	44,112.30
184505	MAINTENANCE-SSC	162,150.63
184510	MTCE-WATERSIDE STRUC	25,252.56
184514	OPERATION-ESC	17,426.84
184515	MAINTENANCE-ESC	266,177.54
184516	OPERATION-BOC	588,060.62
184517	MAINTENANCE-BOC	676,875.08
184518	OPERATION-AUBURNDALE	179,037.43
184519	MAINT-AUBURNDALE	554,039.66
184520	MISC FAC O/M-OFFSET	(2,527,109.95)
184600	ENGINEERING OVERHEADS - GENERATION	(186,341.89)
184602	ENGINEERING OVERHEADS - DISTRIBUTION	(22,181,013.26)
184603	ENGINEERING OVERHEADS - RETAIL GAS	21,954,966.26
184605	ENGINEERING OVERHEADS - TRANSMISSION	1,944,814.08
184612	ENGINEERING OVERHEADS - DISTRIBUTION	168,867.26
184650	CUSTOMER ADVANCES - CLEARING	(62,153.89)
184701	EMPLOYEE ADVANCES - CLEARING	11.55
186001	MISC DEFERRED DEBITS	62,631.67
186004	FINANCING EXPENSE	38,767.60
186036	LAND OPTIONS	4,137.67
186049	PRELIMINARY CELL SITE COSTS	108,202.61
189004	UNAM LOSS-1985J \$25M 07/95	178,464.54
189008	UNAM LOSS-1976B \$35.2M 09/06	82,197.67
189009	UNAM LOSS-1975A \$31M 09/00	89,852.64
189010	UNAM LOSS-1987A \$60M 08/97	806,638.00
189024	UNAM LOSS-PCB JC1990A \$25M 06/15	1,417,831.04
189025	UNAM LOSS-PCB TC1990A \$83.3M 11/20	2,981,627.52

LOUISVILLE GAS AND ELECTRIC COMPANY
TRIAL BALANCE - BALANCE SHEET ACCOUNTS
AS OF OCTOBER 31, 2009

Account	Description	Balance
189030	UNAM LOSS-PCB JC1992A \$31M 09/17	117,953.69
189031	UNAM LOSS-PCB JC1993A \$35.2M 08/13	66,800.50
189035	UNAM LOSS-PCB TC1992A \$60M 09/17	155,976.67
189080	UNAM LOSS-PCB JC1996A \$22.5M 09/26	1,303,360.60
189081	UNAM LOSS-PCB TC1996A \$27.5M 09/26	1,100,824.97
189082	UNAM LOSS-PCB JC1997A \$35M 11/27	882,867.21
189083	UNAM LOSS-PCB TC1997A \$35M 11/27	879,574.61
189089	UNAM LOSS-TC1990B \$41.665M 10/20	1,279,148.08
189090	UNAM LOSS-JC1993B \$26M 11/03	4,551,366.55
189094	UNAM LOSS-JC1995A \$40M 11/05	1,182,828.32
189125	UNAM LOSS-PCB LM/JC2007A \$31M 06/33	865,710.07
189126	UNAM LOSS-PCB LM/JC2007B \$35.2M 06/33	582,220.78
189128	UNAM LOSS-PCB JC2000A \$25M 05/27	644,993.24
189190	UNAM LOSS-LM/JC2003A \$128M 10/33	2,898,284.96
189194	UNAM LOSS-PCB LM/JC2005A \$40M 02/35	1,252,312.24
190007	FASB 109 ADJ-FED	9,113,656.66
190008	FASB 109 GRS-UP-FED	13,612,930.18
190009	FASB 109 ADJ-STATE	1,662,065.04
190010	FASB 109 GRS-UP-ST	2,482,602.94
190307	DTA ON INVENTORIES	1,197,544.87
190308	DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.)	796,936.82
190315	DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS	123,004.30
190318	DTA ON LIABILITIES (EXCLUDING DERIVATIVES)	1,988,504.76
190361	NETTING OUT DEFERRED TAX ASSETS - A	(977,866.66)
190362	NETTING OUT DEFERRED TAX ASSETS - B	977,866.66
190408	DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.)	11,513,818.21
190410	DTA ON OTHER RECEIVABLES FR. DERIV. FINANCIAL INSTRUMENTS	6,079,835.49
190411	DTA ON OTHER REC. FR. DERIV. - NON-CURRENT	5,477,637.93
190415	DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS	(1,976,269.52)
190418	DTA ON LIABILITIES (EXCLUDING DERIVATIVES)	2,195,864.70
190461	NETTING OUT DEFERRED TAX ASSETS - C	(23,893,820.73)
190462	NETTING OUT DEFERRED TAX ASSETS - D	23,893,820.73
190507	DTA ON INVENTORIES - STATE	218,397.24
190508	DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.) - STATE	145,338.02
190515	DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS - STATE	22,432.40
190518	DTA ON LIABILITIES (EXCLUDING DERIVATIVES) - STATE	362,645.25
190561	NETTING OUT DEFERRED TAX ASSETS - STATE - A	(178,334.34)
190562	NETTING OUT DEFERRED TAX ASSETS - STATE - B	178,334.34
190608	DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.) - STATE (NON-CURRENT)	2,098,466.26
190610	DTA ON OTHER RECEIVABLES FR. DERIV. FINANCIAL INSTRUMENTS - STATE (NON-CURRENT)	1,108,784.58
190611	DTA ON OTHER REC. FR. DERIV. - STATE - NON-CURRENT	998,961.33
190615	DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS - STATE (NON-CURRENT)	(360,413.89)
190618	DTA ON LIABILITIES (EXCLUDING DERIVATIVES) - STATE (NON-CURRENT)	201,706.03
190661	NETTING OUT DEFERRED TAX ASSETS - STATE - C	(4,157,461.86)
190662	NETTING OUT DEFERRED TAX ASSETS - STATE - D	4,157,461.86
201002	COMMON STOCK-W/O PAR	(425,170,424.09)
211001	CONTRIBUTED CAPITAL - MISC.	(83,581,499.00)
214010	CAP STOCK EXP-COMMON	835,888.64
216001	UNAPP RETAINED EARN	(741,251,623.67)
219001	OCI - CUM EFFECT OF CHANGE - INT SWAPS	5,985,081.00
219002	OCI - INT SWAPS	12,494,662.28
219101	TAX OCI-CUM EFFECT OF CHANGE-INT SWAPS	(2,328,197.00)
219102	TAX OCI-INT SWAPS	(4,860,424.51)
221026	PCB LM/JC2007B \$35.2M 06/33 VAR	(35,200,000.00)
221090	PCB LM/JC2003A \$128M 10/33 VAR	(128,000,000.00)
221125	PCB LM/JC2007A \$31M 06/33 5.625%	(31,000,000.00)
221127	PCB TC2007A \$60M 06/33 4.6%	(60,000,000.00)
221128	PCB JC2000A \$25M 05/27 5.375%	(25,000,000.00)
221129	PCB TC2000A \$83.3M 08/30 VAR	(83,335,000.00)
221130	PCB JC2001A \$10.1M 09/27 VAR	(10,104,000.00)
221189	PCB TC2002A \$41.665M 10/32 VAR	(41,665,000.00)
221194	PCB LM/JC2005A \$40M 02/35 5.750%	(40,000,000.00)
221280	PCB JC2001A \$22.5M 09/26 VAR	(22,500,000.00)
221281	PCB TC2001A \$27.5M 09/26 VAR	(27,500,000.00)
221282	PCB JC2001B \$35M 11/27 VAR	(35,000,000.00)

LOUISVILLE GAS AND ELECTRIC COMPANY
TRIAL BALANCE - BALANCE SHEET ACCOUNTS
AS OF OCTOBER 31, 2009

Account	Description	Balance
221283	PCB TC2001B \$35M 11/27 VAR	(35,000,000.00)
222096	PCB LM/JC2007B \$35 2M 06/33 VAR-REACQUIRED	35,200,000.00
222190	PCB LM/JC2003A \$128M 10/33 VAR-REACQUIRED	128,000,000.00
223002	L-T DEBT PAYABLE TO FIDELIA	(485,000,000.00)
228201	WORKERS COMPENSATION	(5,347,108.42)
228301	FASB106-POST RET BEN	(75,310,319.20)
228304	PENSION PAYABLE	(135,235,667.00)
228305	POST EMPLOYMENT BENEFIT PAYABLE	(3,747,857.00)
228325	FASB 112 - POST EMPLOY MEDICARE SUBSIDY	172,125.00
230012	ASSET RETIREMENT OBLIGATIONS - STEAM	(24,205,492.84)
230013	ASSET RETIREMENT OBLIGATIONS - TRANSMISSION	(12,878.76)
230015	ASSET RETIREMENT OBLIGATIONS - DISTRIBUTION	(287,666.56)
230016	ASSET RETIREMENT OBLIGATIONS - GAS	(8,182,396.92)
230017	ASSET RETIREMENT OBLIGATIONS - COMMON	(28,520.33)
232001	ACCTS PAYABLE-REG	(46,851,653.43)
232002	SALS/WAGES ACCRUED	(2,850,994.76)
232009	PURCHASING ACCRUAL	(662,191.27)
232010	WHOLESALE PURCHASES A/P	(1,830,197.50)
232011	TRANSMISSION PAYABLE	(27,206.91)
232015	AP FUEL	(14,148,894.94)
232100	ACCOUNTS PAYABLE-TRADE	(7,796,227.64)
232245	US SAVINGS BONDS WITHHOLDING PAYABLE	(5,638.96)
232246	DCAP WITHHOLDING PAYABLE	(6,482.89)
232248	HCRA WITHHOLDING PAYABLE	39,722.39
232249	UNIVERSAL LIFE INS WITHHOLDING PAYABLE	(811.62)
233030	N/P - MONEY POOL EUS CURRENT	(150,667,400.00)
234010	I/C PAYABLE - FIDELIA	(4,865,800.56)
234100	A/P TO ASSOC CO	(13,232,943.42)
235001	CUSTOMER DEPOSITS	(22,835,391.58)
235002	CUSTOMER DEPOSITS OFF-SYS	(50,000.00)
236007	FICA-OPR	(505,509.33)
236013	ST SALES/USE TAX-KY-OPR	(257,423.02)
236025	CORP INC TAX-FED EST-OPR	0.01
236026	CORP INC TAX-ST EST-OPR	(0.01)
236031	CORP INCOME-KY-OPR	(1,891,705.52)
236032	CORP INCOME-FED-OPR	349,033.42
236033	REAL ESTATE AND PERSONAL PROPERTY TAXES	(10,171,360.58)
236034	PROPERTY TAX ON RAILCARS USED FOR COAL	(27,132.95)
236036	REAL ESTATE AND PERSONAL PROPERTY TAXES - NON KY	(67,484.32)
236115	STATE UNEMPLOYMENT-OPR	709.71
236116	FEDERAL UNEMPLOYMENT-OPR	240.89
237125	ACCR INT-PCB LM/JC2007A \$31M 06/33	(726,562.55)
237126	ACCR INT-PCB LM/JC2007B \$35 2M 06/33	(0.01)
237127	ACCR INT-PCB TC2007A \$60M 06/33	(1,150,000.00)
237128	ACCR INT-PCB JC2000A \$25M 05/27	(671,875.09)
237129	ACCR INT-PCB TC2000A \$83.3M 08/30	(6,620.52)
237131	ACCR INT-PCB JC2001A \$10 1M 09/27	(308.83)
237161	ACCR INT-SWAP-JPM \$83.335M 11/20 5.495%	(374,369.90)
237164	ACCR INT-SWAP-MS \$32M 10/32 3.657%	(96,007.68)
237165	ACCR INT-SWAP-MS \$32M 10/32 3.645%	(95,677.01)
237166	ACCR INT-SWAP-BOA \$32M 10/32 3.695%	(97,054.74)
237180	ACCR INT-PCB JC2001A \$22.5M 9/26	(44,506.88)
237181	ACCR INT-PCB TC2001A \$27.5M 9/26	(8,815.05)
237182	ACCR INT-PCB JC2001B \$35M 11/27	(23,972.58)
237183	ACCR INT-PCB TC2001B \$35M 11/27	(23,972.88)
237189	ACCR INT-PCB TC2002A \$41.665M 10/32	(3,227.02)
237190	ACCR INT-PCB LM/JC2003A \$128M 10/33	0.01
237194	ACCR INT-PCB LM/JC2005A \$40M 2/35	(568,611.21)
237300	INT ACC-OTH LIAB	(90,314.45)
237301	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(533,119.92)
237303	INTEREST ACCRUED ON UNCERTAIN TAX POSITIONS	(19,527.00)
241018	STATE WITHHOLDING TAX PAYABLE	(25,204.56)
241036	LOCAL WITHHOLDING TAX PAYABLE	(83,662.12)
241038	T/C PAY-ST SALES/USE	(769,635.73)
241039	T/C PAY-BARDSTOWN	(139,859.93)

LOUISVILLE GAS AND ELECTRIC COMPANY
TRIAL BALANCE - BALANCE SHEET ACCOUNTS
AS OF OCTOBER 31, 2009

Account	Description	Balance
241049	FRANCHISE FEE PAYABLE-CHARGE UNCOLLECTED	189.20
241056	FRANCHISE FEE COLLECTED ON BAD DEBTS	(0.66)
241061	T/C PAY - ST SALES/USE OVER COLLECTIONS	(246.55)
241062	T/C PAY - SCHOOL TAX OVER COLLECTIONS	(9.28)
242001	MISC LIABILITY	(5,633,718.41)
242002	MISC LIAB-VESTED VAC	(5,312,110.28)
242005	UNEARNED REVENUE - CURRENT	(203,062.50)
242015	FRANCHISE FEE PAYABLE-FRANCHISE LOCATIONS	(15,748.93)
242017	HOME ENERGY ASSISTANCE	65,077.25
242018	GREEN POWER REC LIABILITY	(14,078.29)
242019	GREEN POWER MKT LIABILITY	(5,446.74)
242021	FASB 106-POST RET BEN - CURRENT	(3,411,968.00)
242028	SERVICE DEPOSIT REFUND PAYABLE	(177,541.81)
242030	WINTERCARE ENERGY FUND	(26,301.28)
242031	NO-NOTICE GAS PAYABLE	(3,015,763.47)
242034	MCI UNEARNED REVENUE	(36,796.20)
242038	COBRA/LTD BENEFITS - PAYABLE	(45,933.38)
244001	DERIVATIVE LIABILITY - NONHEDGING-CURRENT	402,890.53
244501	DERIVATIVE LIABILITY-NON-HEDGING-LONG-TERM	(488,759.54)
244512	LT DERIV LIAB FAS 133-NON HEDGING MS1	(4,696,511.00)
244513	LT DERIV LIAB FAS 133-NON HEDGING MS2	(4,635,861.00)
244514	LT DERIV LIAB FAS 133-NON HEDGING BOA	(4,863,251.00)
245501	LT DERIVATIVE LIAB FAS 133 JPM	(20,155,504.00)
252009	CUSTOMER ADVANCES - UNAPPLIED MUSEUM PLAZA CASH ADVANCE	(768,596.38)
252011	LINE EXTENSIONS	(7,904,777.43)
252017	LINE EXTENSIONS - SHORT TERM	(660,543.85)
253004	OTH DEFERRED CR-OTHR	(7,645,668.16)
253005	CL ACC FR OTH DEF DR	(31,786,974.92)
253025	DEFERRED COMPENSATION	(445,414.79)
253033	UNCERTAIN TAX POSITION - STATE	(250,000.00)
254001	FASB 109 ADJ-FED	(8,592,241.58)
254002	FASB 109 GR-UP-FED	(13,612,930.18)
254003	FASB 109 ADJ-STATE	(16,687,112.08)
254004	FASB 109 GR-UP-STATE	(2,482,603.94)
254007	REG LIABILITY - GAS SUPPLY CLAUSE	(36,959,563.59)
254008	DSM COST RECOVERY	(7,633,608.55)
254014	REGULATORY LIABILITY ARO - GENERATION	(703,529.43)
254016	REGULATORY LIABILITY ARO - GAS	(2,353,475.95)
254018	REGULATORY LIABILITY FAC	(670,000.00)
254021	MISO SCHEDULE 10 CHARGES	(2,576,082.00)
254321	MISO EXIT FEE REFUND	(476,890.68)
255004	ITC TC2	(23,046,562.65)
255006	JOB DEVELOP CR	(27,701,083.61)
282007	FASB 109 ADJ-FED PRO	(532,974.48)
282009	FASB 109 ADJ-ST PROP	15,036,603.69
282503	DTL ON FIXED ASSETS	(338,928,191.62)
282703	DTL ON FIXED ASSETS - STATE (NON-CURRENT)	(68,524,577.33)
283408	DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE)	(1,960.43)
283413	DTL ON PREPAID EXPENSES	(975,906.23)
283461	NETTING OUT DEFERRED TAX LIABILITIES - A	977,866.66
283462	NETTING OUT DEFERRED TAX LIABILITIES - B	(977,866.66)
283506	DTL ON OTHER FINANCIAL ASSETS (LOANS, SECUR., OTHER)	(7,687,299.81)
283508	DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE)	(30,988,776.95)
283518	DTL ON LIABILITIES (EXCLUDING DERIVATIVES)	(230,226.90)
283561	NETTING OUT DEFERRED TAX LIABILITIES - C	23,893,820.73
283562	NETTING OUT DEFERRED TAX LIABILITIES - D	(23,893,820.73)
283608	DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE) - STATE	(357.52)
283613	DTL ON PREPAID EXPENSES - STATE	(177,976.82)
283661	NETTING OUT DEFERRED TAX LIABILITIES - STATE - A	178,334.34
283662	NETTING OUT DEFERRED TAX LIABILITIES - STATE - B	(178,334.34)
283706	DTL ON OTHER FINANCIAL ASSETS (LOANS, SECUR., OTHER) - STATE (NON-CURRENT)	(1,401,939.18)
283708	DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE) - STATE (NON-CURRENT)	(5,651,448.68)
283761	NETTING OUT DEFERRED TAX LIABILITIES - STATE - C	4,157,461.86
283762	NETTING OUT DEFERRED TAX LIABILITIES - STATE - D	(4,157,461.86)
	Total	\$ (0.00)

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 14

Responding Witness: Shannon L. Charnas

- Q-14. Provide the balance in each current asset and each current liability account and subaccount included in LG&E's chart of accounts by months for the test year. In addition, show total current assets, total current liabilities, and the net current position by months, annually, and the 13-month average for the test year. Provide a reconciliation of current assets, current liabilities, and net current position provided in response to the above with the current assets and current liabilities as shown on the balance sheet for each month of the test year. If any amounts were allocated, provide a calculation of the factor used to allocate each amount.
- A-14. See attached. The attached current assets and liabilities reflect total company, combined electric and gas.

Louisville Gas Electric Company
 Month End Balances - Current Assets
 13 Months Ended October 31, 2009

Account	OCT-2008	NOV-2008	DEC-2008	JAN-2009	FEB-2009	MAR-2009	APR-2009	MAY-2009
131005 JP MORGAN CHASE	\$ 11,918.58	\$ 51,305.99	\$ 11,913.59	\$ 181,108.04	\$ 169,221.73	\$ 181,601.02	\$ 372,961.01	\$ 142,583.05
131006 BMANDT (formerly BANK OF LOUISVILLE)	11,607.89	11,600.35	11,593.09	11,585.54	11,578.27	11,571.02	11,562.91	11,555.65
131013 FARMERS BANK	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
131033 US BANK (formerly FIRSTAR)	2,346,850.46	2,964,750.82	4,269,343.99	3,140,368.79	3,895,186.72	2,126,496.17	3,285,592.05	3,466,579.88
131034 BEDFORD LOAN & DEPOSIT BANK	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
131069 CASH CLEARING - CCS	2,031.03	8,939.75	8,510.72	(79,067.88)	20,039.20	81,666.33	139,939.47	31,631.70
131080 CASH LOCKBOX-BOA	(31,185,675.23)	(27,279,288.58)	(32,719,624.68)	(34,479,147.40)	(17,662,995.43)	(29,505,550.55)	(23,730,000.72)	(22,156,510.60)
131090 CASH-BOA A/P - CLEARING	31,185,675.23	29,927,172.42	32,719,624.68	34,479,147.40	17,662,995.43	31,690,663.10	23,730,000.72	22,156,510.60
131092 CASH-BOA FUNDING	462,932.65	463,008.13	463,016.10	138,539.23	7.88	-	-	-
134011 RESTRICTED CASH - SHORT TERM	2,500,276.13	1,684,539.50	468,541.83	-	-	1,473,569.10	1,473,581.50	1,378,772.56
134012 OTHER SPECIAL FUNDS - MARGIN ACCOUNT	4,234,686.55	2,129,117.12	1,473,527.70	1,473,545.50	1,473,557.90	21,280.00	21,280.00	20,780.00
134025 RESTRICTED CASH - MUSEUM PLAZA SHORT TERM	21,280.00	21,280.00	21,280.00	21,280.00	21,280.00	119.71	119.71	119.71
135001 WORKING FUNDS	26.98	26.98	26.98	26.98	26.98	88,412,974.94	84,325,337.43	69,279,335.22
136005 TEMP INV-OTHER	58,744,715.55	74,014,615.41	93,640,472.19	118,351,571.31	115,916,716.50	-	(25,386.62)	(8,453.66)
142001 CUST A/R-ACTIVE	-	-	-	-	-	-	-	-
142002 A/R - UNPOSTEC CASH	5,894,166.67	7,911,389.14	3,544,173.51	594,430.59	302,411.58	500,640.68	236,677.32	546,838.72
142003 WHOLESAL SALES A/R	60,566.01	165,583.45	186,536.08	201,257.31	277,170.77	790,424.99	128,817.36	259,198.03
142004 TRANSMISSION RECEIVABLE	10,872,983.01	13,559,084.02	10,491,353.74	5,321,978.83	2,237,998.28	4,164,975.58	1,265,211.79	3,782,895.95
142008 WHOLESAL SALES ACCOUNTS RECEIVABLE-UNBILLED	300.00	11.55	11.55	11.55	11.55	11.55	11.55	261.55
143001 A/R-OFFICERS/EMPL	1,938,839.03	2,186,593.25	2,915,066.33	3,420,528.67	2,267,158.82	2,402,546.22	2,555,479.67	1,910,742.30
143003 ACCTS REC - IMEA	1,896,210.17	2,258,317.17	2,623,912.19	3,515,410.44	2,344,366.52	2,480,508.77	2,623,371.62	1,949,729.15
143004 ACCTS REC - IMPA	6,831,939.88	6,021,441.51	10,408,415.48	3,492,806.88	3,511,121.96	3,157,157.73	1,732,737.03	1,288,297.03
143006 ACCTS REC - BILLED PROJECTS	104,099.76	155,165.43	149,328.45	125,354.33	85,059.01	103,502.31	74,571.52	333,441.32
143007 ACCTS REC - NON PROJECT UTIL ACCT USE ONLY	82,688.24	78,581.00	77,775.24	81,755.35	85,392.03	84,049.18	82,576.94	-
143008 CLOSED 06/09 - EMPLOYEE COMPUTER LOANS	6,518.57	6,518.57	6,518.57	6,518.57	6,518.57	6,518.57	6,518.57	117,897.80
143009 CLOSED 06/09 - EMPLOYEE PAYROLL ADVANCES	534,185.74	557,765.35	503,181.69	494,266.14	505,009.04	131,220.68	154,800.24	527,080.58
143012 ACCTS REC - MISCELLANEOUS	646,176.18	651,303.76	636,670.31	582,761.58	602,843.66	591,386.06	573,623.34	-
143017 ACCTS REC - DAMAGE CLAIMS (DTS)	98,726.77	61,672.08	63,306.91	12,044.15	11,309.69	11,655.01	(302.77)	(6,874.47)
143022 ACCTS REC - BEYOND THE METER	110.00	110.00	110.00	110.00	110.00	1.44	0.19	92,946.08
143023 ACCTS REC - SLR AND ML	286,403.98	289,032.69	50,052.76	55,362.32	60,361.44	521,288.36	451,840.00	753,407.51
143024 A/R MUTUAL AID	-	-	-	268,187.36	470,331.51	-	-	-
143025 ACCT. RECEIVABLE - EL SWAPS	10,766,791.16	11,878,963.44	-	-	-	-	-	79,266.30
143027 INCOME TAX RECEIVABLE - FEDERAL	-	-	-	-	-	-	-	6,518.57
143029 EMPLOYEE COMPUTER LOANS	-	-	-	-	-	-	-	-
143030 EMPLOYEE PAYROLL ADVANCES	1,038,234.00	1,038,234.00	2,169,171.00	2,169,171.00	-	-	-	-
143031 ACCTS REC - RAR SETTLEMENTS	1,860,522.77	1,860,522.77	3,360,522.77	3,360,522.77	-	-	-	-
143032 ACCTS REC - TAX REFUNDS	-	-	-	-	-	-	-	-
143034 A/R MISC - ENERGY MARKETING TRANSACTIONS	-	-	-	-	-	-	36,445.53	33,864.66
143041 COBRA/LTD BENEFITS - RECEIVABLE	-	-	-	-	-	-	-	-
143112 A/R - MF GLOBAL MARGIN CASH COLLATERAL	(2,730,204.96)	(2,919,306.39)	(182,136.60)	(182,136.60)	(354,033.94)	(487,307.16)	(487,124.16)	(1,054,972.14)
144001 UNCOLL ACCT-CR-UTIL	4,484,221.83	4,873,910.51	373,225.29	758,006.43	1,098,815.26	1,405,192.54	1,405,192.54	1,884,329.36
144002 UNCOLL ACCT-DR-C/OFF	-	-	-	-	-	-	-	-

Louisville Gas Electric Company
Month End Balances - Current Assets
13 Months Ended October 31, 2009

Account	OCT-2008	NOV-2008	DEC-2008	JAN-2009	FEB-2009	MAR-2009	APR-2009	MAY-2009
UNCOLL ACCT-CR-RECOV	(1,754,016.87)	(1,954,604.12)	(1,043,818.00)	(191,088.69)	(403,972.49)	(611,508.10)	(679,720.95)	(829,357.22)
UNCOLL ACCT-CR-OTHER	(825,677.00)	(860,098.00)	(1,043,818.00)	(1,294,732.00)	(1,458,099.00)	(1,548,146.00)	(1,498,599.00)	(1,258,286.00)
UNCOLL ACCT-A/R MISC	(880,820.00)	(880,820.00)	(830,843.00)	(830,843.00)	(830,843.00)	(711,855.00)	(711,855.00)	(711,855.00)
UNCOLL ACCTS - LEM	(7,328.86)	-	-	-	65.88	-	-	(628.12)
INTERCOMPANY	74,535.43	60,540.90	1,391,251.60	3,564,031.87	9,552,968.88	7,050,292.38	3,988,155.31	77,704.34
FUEL STK-LEASED CARS	100,242.32	102,155.15	100,995.60	114,350.98	121,510.36	111,648.05	127,433.81	141,076.41
COAL PURCHASES - TONS	30,785,196.18	33,227,645.83	42,413,392.21	38,772,005.47	34,965,407.67	41,208,275.33	45,034,768.03	48,725,803.84
IN-TRANSIT COAL	4,727,532.70	6,233,114.51	7,394,909.94	2,246,443.72	4,994,048.41	2,466,916.13	5,673,181.48	4,031,950.00
FUEL OIL - GAL	466,467.69	459,636.20	280,357.62	441,043.48	382,374.82	332,497.72	279,880.74	304,779.14
RAIL-CARS-OPER/MTCE	63,932.03	52,928.66	93,802.54	144,210.56	120,695.31	157,590.98	160,757.99	144,388.64
GAS PIPELINE OPER/MTCE	4,244,569.56	4,126,420.35	-	33,904.88	22,919.94	31,363.58	43,528.58	60,069.33
COAL BARGE SHUTTLLG	164,715.81	192,119.09	217,029.68	298,088.08	251,461.17	350,091.21	351,673.68	370,549.43
MATERIALS/SUPPLIES	27,586,063.71	27,684,965.40	27,588,417.92	27,809,935.04	27,856,321.41	27,827,613.21	27,941,805.02	27,999,018.23
LIMESTONE	272,327.71	299,120.01	283,411.16	261,387.50	379,100.74	409,736.28	314,349.70	314,138.31
OTHER REAGENTS	110,074.07	50,403.86	160,688.27	91,394.23	111,098.02	114,963.00	127,190.70	102,967.81
LIMESTONE IN-TRANSIT	9,430.27	8,874.55	5,182.04	5,069.57	4,969.44	4,869.90	4,784.19	4,685.86
SO2 ALLOWANCE INVENTORY	-	778.17	778.17	778.17	778.17	778.17	778.17	668.49
NOX OZONE SEASON ALLOWANCE INVENTORY	-	-	-	-	-	-	-	-
STORES EXPENSE	2,968,167.69	2,856,083.61	4,196,808.99	4,038,675.02	3,902,050.18	3,506,909.27	3,364,909.03	3,246,399.36
WAREHOUSE EXPENSES	976,256.11	1,066,523.02	86,740.56	86,740.56	186,147.92	368,804.57	479,120.35	596,569.44
FREIGHT	160,937.23	173,061.12	-	9,195.17	21,778.37	36,946.39	52,176.80	63,962.65
ASSET RECOVERY	509,455.54	541,747.79	-	11,305.50	11,305.50	19,143.04	25,730.44	28,374.65
SALES TAX	(462,833.64)	(539,143.32)	-	39,261.79	75,765.52	130,635.05	181,628.14	218,958.51
PHYS INVENT ADJUSTMT	(19,335.75)	(21,894.32)	-	(62,347.77)	(52,648.93)	(133,525.46)	(152,402.45)	(175,798.17)
INVOICE PRICE VARIANCES	105,869.52	116,355.03	-	(213.45)	(2,320.62)	(3,031.40)	(4,343.83)	(5,097.70)
OTHER	142,275,643.50	135,160,650.52	112,152,402.51	83,390,426.85	56,181,716.38	39,077,531.14	25,403,450.31	22,319,441.11
GAS STORED-CURRENT	289,313.84	3,339,902.85	2,966,279.96	3,717,820.20	3,324,537.27	2,931,254.34	2,645,402.16	2,238,602.88
PREPAID INSURANCE	1,260,288.15	1,102,752.13	945,216.11	787,680.09	344,020.28	297,449.85	252,381.69	205,811.26
PREPAID TAXES	266,666.70	266,666.70	266,666.70	266,666.70	266,666.70	266,666.70	266,666.70	266,666.70
PREPAID GAS FRANCH	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00
PREPAID RIGHTS OF WAY	19,524.76	15,619.80	11,714.85	7,809.90	3,904.95	46,530.95	42,653.37	43,060.79
PREPAID RISK MGMT AND WC	1,648,488.06	1,419,032.58	1,237,061.43	1,525,475.31	1,257,108.80	1,040,153.67	789,461.07	603,767.58
PREPAID VEHICLE LICENSE	41,153.62	13,184.06	28,802.78	29,982.66	30,950.13	25,418.43	22,089.56	23,307.25
PREPAID OTHER	-	-	191,420.00	-	-	33,780.00	-	-
INTEREST RECEIVABLE	49,165.73	48,528.52	12,000.00	50,622.58	51,351.91	788,041.30	787,188.55	15,228.36
DIVIDENDS RECEIVABLE-EXTERNAL	51,347,000.00	63,166,000.00	73,103,000.00	77,949,000.00	62,730,000.00	59,721,764.33	51,079,222.32	44,319,729.94
RENTS RECEIVABLE	-	-	-	-	-	-	-	-
ACCRUED UTIL REVENUE	-	-	-	-	-	66,274.06	-	-
MISC CURR/ACCR ASSET	1,097,634.79	426,804.83	1,261,245.93	3,831,080.14	4,240,477.01	4,010,798.81	5,000,467.98	3,572,793.79
DERIVATIVE ASSET - NONHEDGING-CURRENT	380,830,458.54	412,741,824.76	412,082,607.78	394,391,876.06	344,071,156.71	300,009,570.98	272,312,829.52	245,289,729.43
Total	\$ 380,830,458.54	\$ 412,741,824.76	\$ 412,082,607.78	\$ 394,391,876.06	\$ 344,071,156.71	\$ 300,009,570.98	\$ 272,312,829.52	\$ 245,289,729.43

Balance per Balance Sheet

Louisville Gas Electric Company
 Month End Balances - Current Assets
 13 Months Ended October 31, 2009

Account	13 Month Average				
	JUN-2009	JUL-2009	AUG-2009	SEP-2009	OCT-2009
131005 JP MORGAN CHASE	\$ 268,801.63	\$ 456,508.92	\$ 801,882.07	\$ 130,080.48	\$ 1,157,820.69
131006 BBANDTI (formerly BANK OF LOUISVILLE)	11,546.62	11,537.87	11,528.82	11,520.37	11,511.91
131013 FARMERS BANK	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
131033 US BANK (formerly FIRSTAR)	3,189,562.76	1,886,861.56	4,194,106.60	2,690,215.33	1,656,228.77
131034 BEDFORD LOAN & DEPOSIT BANK	100.00	100.00	100.00	100.00	100.00
131069 CASH CLEARING - CCS	8,143.01	7,917.96	44,015.20	7,677.92	15,088.91
131080 CASH LOCKBOX-BOA	(25,156,360.97)	(24,850,851.46)	(20,254,901.90)	(15,193,972.29)	(20,216,300.83)
131090 CASH-BOA A/P - CLEARING	25,156,360.97	26,130,986.53	22,502,976.32	18,512,068.50	20,216,300.83
131092 CASH-BOA FUNDING	-	-	-	-	-
134011 RESTRICTED CASH - SHORT TERM	1,084,460.57	1,033,804.84	1,034,019.13	1,034,918.24	778,627.13
134012 OTHER SPECIAL FUNDS - MARGIN ACCOUNT	20,630.00	20,630.00	20,630.00	20,630.00	20,630.00
134025 RESTRICTED CASH - MUSEUM PLAZA SHORT TERM	119.71	119.71	119.71	119.71	119.71
135001 WORKING FUNDS	70,814,321.73	70,159,209.16	64,653,704.64	56,652,397.94	52,820,297.48
136005 TEMP INV-OTHER	17,411.68	22,645.73	(7,215.71)	(69,744.92)	(23,186.88)
142001 CUST A/R-ACTIVE	639,654.57	99,945.13	35,826.24	167,135.56	1,069,087.50
142002 A/R - UNPOSTEC CASH	188,371.55	222,716.96	254,939.10	231,259.77	222,172.43
142003 WHOLESale SALES A/R	316,022.41	168,002.65	450,551.98	270,220.45	1,373,419.26
142004 TRANSMISSION RECEIVABLE	(19.72)	-	-	-	47.01
142008 WHOLESale SALES ACCOUNTS RECEIVABLE-UNBILLED	2,254,858.07	2,128,082.50	2,734,585.86	1,985,463.67	3,280,508.52
143001 A/R-OFFICERS/EMPL	2,288,988.19	2,143,588.32	2,806,963.10	1,962,611.05	3,441,887.70
143003 ACCTS REC - IMEA	997,960.97	1,384,572.43	1,519,265.55	3,216,416.13	2,529,727.03
143004 ACCTS REC - IMPA	126,417.75	89,989.52	70,301.60	108,638.61	110,116.11
143006 ACCTS REC - BILLED PROJECTS	-	-	-	-	-
143007 ACCTS REC - NON PROJECT UTIL ACCT USE ONLY	-	-	-	-	-
143008 CLOSED 06/09 - EMPLOYEE COMPUTER LOANS	80,995.36	165,056.92	188,636.48	212,216.08	235,795.68
143009 CLOSED 06/09 - EMPLOYEE PAYROLL ADVANCES	447,591.99	486,569.00	454,804.44	471,553.96	536,091.33
143012 ACCTS REC - MISCELLANEOUS	7,599.50	(8,269.73)	2,429.40	7,314.80	11,060.43
143017 ACCTS REC - DAMAGE CLAIMS (DTS)	-	-	-	-	-
143022 ACCTS REC - BEYOND THE METER	92,946.08	1,278,472.00	836,798.55	2,455,104.00	641,932.18
143023 ACCTS REC - SLR AND ML	1,437,560.85	2,109,812.50	2,109,812.50	69,171.16	64,952.48
143024 A/R MUTUAL AID	2,109,812.50	74,886.46	73,632.64	5,707.66	5,707.66
143025 ACCT. RECEIVABLE - EL SWAPS	75,089.25	6,518.57	6,518.57	-	-
143027 INCOME TAX RECEIVABLE - FEDERAL	6,518.57	-	-	-	-
143029 EMPLOYEE COMPUTER LOANS	-	-	-	-	-
143030 EMPLOYEE PAYROLL ADVANCES	-	-	-	-	-
143031 ACCTS REC - RAR SETTLEMENTS	-	-	-	-	-
143032 ACCTS REC - TAX REFUNDS	956,414.39	457,612.14	61,916.44	0.16	0.16
143034 A/R MISC - ENERGY MARKETING TRANSACTIONS	30,120.66	34,852.29	46,643.29	44,626.72	45,933.38
143041 COBRA/LTD BENEFITS - RECEIVABLE	-	-	-	952,579.88	1,727,854.42
143112 A/R - MF GLOBAL MARGIN CASH COLLATERAL	(1,101,300.88)	(2,229,814.28)	(2,400,504.89)	(2,853,003.83)	(3,279,020.93)
144001 UNCOLL ACCT-CR-UTIL	1,947,989.39	3,276,272.52	3,514,417.35	4,017,263.02	4,523,640.12
144002 UNCOLL ACCT-DR-C/OFF	-	-	-	-	-

Louisville Gas Electric Company
 Month End Balances - Current Assets
 13 Months Ended October 31, 2009

Account	JUN-2009	JUL-2009	AUG-2009	SEP-2009	OCT-2009	13 Month Average
UNCOLL ACCT-CR-RECOV	(846,505.51)	(1,046,275.24)	(1,113,729.46)	(1,164,076.19)	(1,244,436.19)	(910,714.69)
UNCOLL ACCT-CR-OTHER	(954,245.00)	(1,045,418.00)	(933,933.00)	(951,662.00)	(947,654.00)	(1,124,643.62)
UNCOLL ACCT-A/R MISC	(642,951.00)	(642,951.00)	(642,951.00)	(673,502.00)	(839,750.00)	(756,295.31)
UNCOLL ACCTS - LEM	-	-	-	-	-	(607.01)
INTERCOMPANY	136,159.57	4,888,158.78	8,926,115.46	882,522.61	409,898.28	3,154,025.80
FUEL STK-LEASED CARS	146,901.05	147,115.06	147,382.75	161,988.28	167,477.93	130,021.37
COAL PURCHASES - TONS	50,340,368.90	50,949,682.46	50,879,666.57	52,981,818.89	55,518,322.48	44,292,488.76
IN-TRANSIT COAL	3,702,330.90	4,581,560.13	4,488,868.77	2,287,617.76	2,008,881.39	4,218,258.14
FUEL OIL - GAL	407,233.21	368,768.74	330,423.31	406,017.98	378,916.97	372,184.43
RAILCARS-OPER/MTCE	144,642.00	112,375.04	93,432.82	130,263.12	186,116.22	123,471.99
GAS PIPELINE OPER/MTCE	45,424.64	80,921.85	32,948.48	110,142.85	200,160.83	694,798.07
COAL BARGE SHUTTILING	374,488.67	377,271.86	385,272.46	452,354.63	543,046.48	332,935.56
MATERIALS/SUPPLIES	28,525,802.84	28,610,989.13	28,753,874.88	28,919,627.91	28,704,744.39	28,139,167.62
LIMESTONE	306,824.84	314,645.60	278,590.08	293,381.08	322,090.08	311,469.47
OTHER REAGENTS	69,963.61	79,577.67	70,167.44	79,405.42	45,530.54	93,340.36
LIMESTONE IN-TRANSIT	4,584.30	4,491.43	4,385.50	4,295.71	4,206.22	5,371.46
SOZ ALLOWANCE INVENTORY	542.52	407.72	283.12	159.61	159.61	530.01
NOX OZONE SEASON ALLOWANCE INVENTORY	3,100,488.38	2,965,870.30	2,800,733.90	2,682,063.37	2,455,293.47	3,237,265.58
STORES EXPENSE	695,632.07	794,771.88	926,936.81	1,055,291.31	1,223,707.22	650,500.10
WAREHOUSE EXPENSES	77,147.05	87,051.65	98,469.36	110,342.87	119,354.31	77,726.38
FREIGHT	34,032.80	43,641.17	46,792.21	51,084.92	58,151.92	33,397.20
ASSET RECOVERY	289,024.14	321,431.94	369,392.36	416,009.55	460,738.91	273,388.40
SALES TAX	(205,597.25)	(250,034.51)	(272,442.32)	(324,367.24)	(353,732.30)	(229,605.64)
PHYS INVENT ADJUSTMT	(5,645.91)	(5,944.97)	(6,450.69)	(7,131.29)	(8,881.51)	(6,945.50)
INVOICE PRICE VARIANCES	94,066.45	108,303.90	127,515.21	138,507.64	159,480.62	81,429.43
OTHER	28,695,709.37	39,937,329.48	50,261,856.30	59,586,877.53	69,378,233.30	66,447,789.87
GAS STORED-CURRENT	1,849,511.34	1,439,877.44	1,030,243.54	620,609.64	320,044.53	2,054,869.23
PREPAID INSURANCE	-	1,778,429.64	1,616,754.22	1,455,078.80	1,293,403.38	908,843.28
PREPAID TAXES	160,743.10	114,172.67	67,602.24	22,534.08	-	112,670.40
PREPAID GAS FRANCH	253,333.37	253,333.37	253,333.37	253,333.37	253,333.37	261,538.50
PREPAID RIGHTS OF WAY	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00
PREPAID RISK MGMT AND WC	38,826.13	41,980.27	36,822.01	31,663.75	26,505.49	28,201.31
PREPAID VEHICLE LICENSE	929,468.45	504,653.06	1,492,833.63	1,888,524.27	1,751,239.38	1,237,482.10
PREPAID OTHER	1,140.47	24,156.76	5,135.88	9,243.26	9,791.09	20,335.07
INTEREST RECEIVABLE	33,780.00	-	-	33,780.00	-	22,520.00
DIVIDENDS RECEIVABLE-EXTERNAL	345,204.77	1,774.26	35,537.40	36,659.20	37,896.61	173,784.55
RENTS RECEIVABLE	50,979,528.90	47,609,176.00	51,372,855.30	48,224,288.58	42,840,000.00	55,726,274.26
ACCRUED UTIL REVENUE	-	-	-	-	-	5,098.00
MISC CURR/ACCR ASSET	3,105,351.31	3,659,182.66	4,537,414.56	1,366,935.66	1,092,528.93	2,861,747.42
DERIVATIVE ASSET - NONHEDGING-CURRENT	\$ 260,651,999.64	\$ 274,078,814.92	\$ 292,370,636.55	\$ 278,791,975.06	\$ 279,671,373.35	\$ 319,022,681.02
Total						

Balance per Balance Sheet

Louisville Gas Electric Company
 Month End Balances - Current Assets
 13 Months Ended October 31, 2009

	OCT-2008	NOV-2008	DEC-2008	JAN-2009	FEB-2009	MAR-2009	APR-2009	MAY-2009
232001 ACCTS PAYABLE-REG	(67,293,936.76)	(50,876,914.51)	(59,184,188.83)	(59,485,478.67)	(60,725,636.40)	(51,004,361.14)	(44,687,158.98)	(39,802,302.74)
232002 SALSWAGES ACCRUED	(2,730,961.26)	(2,963,292.00)	(3,535,564.24)	(1,918,343.27)	(1,502,868.62)	(2,151,820.51)	(2,496,287.91)	(2,831,434.30)
232008 SUNDRY BILLING REFUNDS	-	-	-	37,043.25	1,480.00	-	(1,993.00)	(3,195.00)
232009 PURCHASING ACCRUAL	(720,695.37)	(752,191.91)	(670,662.84)	(644,755.87)	(704,888.03)	(714,820.18)	(702,711.86)	(686,184.21)
232010 WHOLESAL PURCHASES A/P	(1,657,628.14)	(3,026,285.47)	(4,900,358.44)	(3,543,956.36)	(2,600,236.73)	(2,825,784.47)	(2,251,347.79)	(3,301,323.26)
232011 TRANSMISSION PAYABLE	(258,431.12)	(284,084.15)	(366,757.69)	(318,995.21)	(254,226.18)	(695,378.55)	(40,717.92)	(32,191.56)
232014 RECEIVING/INSPECTION ACCRUAL	(113.03)	(113.03)	(113.03)	(113.03)	(113.03)	(113.03)	(113.03)	(113.03)
232015 AP FUEL	(21,008,053.08)	(22,511,529.02)	(25,134,910.43)	(16,747,332.26)	(19,184,840.19)	(17,936,544.60)	(24,180,576.50)	(22,291,786.82)
232024 CREDIT CASH BALANCE	(9,780,107.33)	(7,291,868.82)	(15,006,064.01)	(3,689,780.22)	(3,536,390.78)	(8,985,042.88)	(12,594,237.90)	(5,496,731.53)
232100 ACCOUNTS PAYABLE-TRADE	-	-	(38,892.85)	(4,917,959.93)	(7,465,978.45)	(38,892.85)	-	-
232111 401K LIABILITY - EMPLOYER	-	-	-	(38,892.85)	-	-	-	-
232205 IBEW UNION DUES WITHHOLDING PAYABLE	-	-	-	-	-	-	-	-
232206 UNITED WAY WITHHOLDING PAYABLE	-	-	-	-	-	-	-	-
232211 TIA LIABILITY	-	-	(5,545,364.03)	(5,545,364.03)	(5,545,364.03)	-	-	-
232220 CREDIT UNION WITHHOLDING PAYABLE	-	(1,026.24)	(12,157.19)	(2,494.71)	(2,494.71)	1,861.90	1,190.69	-
232223 CLOSED 06/09 - GARNISHEES WITHHOLDING PAYABLE	-	(6,239.00)	(7,970.25)	(5,813.96)	(5,788.96)	(5,788.96)	(6,413.96)	-
232229 CLOSED 06/09 - US SAVINGS BONDS WITHHOLDING PAYABLE	(6,251.50)	(5,669.48)	(3,974.42)	(437.67)	(3,366.05)	(839.10)	(2,916.92)	-
232234 CLOSED 06/09 - DCAP WITHHOLDING PAYABLE	(5,401.94)	(23,832.73)	(19,613.32)	(1,901.05)	45,000.92	107,994.44	135,472.75	-
232241 CLOSED 06/09 - HCRA WITHHOLDING PAYABLE	(17,744.75)	(811.62)	(811.62)	(811.62)	(811.62)	(811.62)	(811.62)	-
232242 CLOSED 06/09 - UNIVERSAL LIFE INS WITHHOLDING PAYABLE	(811.62)	-	-	-	-	-	-	-
232243 LOUISVILLE PAC WITHHOLDING PAYABLE	-	-	-	-	-	-	-	1,190.69
232244 GARNISHEES WITHHOLDING PAYABLE	-	-	-	-	-	-	-	(6,263.96)
232245 US SAVINGS BONDS WITHHOLDING PAYABLE	-	-	-	-	-	-	-	(1,682.58)
232246 DCAP WITHHOLDING PAYABLE	-	-	-	-	-	-	-	155,528.50
232248 HCRA WITHHOLDING PAYABLE	-	-	-	-	-	-	-	(811.62)
232249 UNIVERSAL LIFE INS WITHHOLDING PAYABLE	-	-	-	-	-	-	-	(115,158,400.00)
233030 N/P - MONEY POOL EUS CURRENT	(359,919,200.00)	(243,622,200.00)	(221,999,200.00)	(210,627,400.00)	(147,801,400.00)	(147,622,400.00)	(132,010,400.00)	(115,158,400.00)
234010 I/C PAYABLE - FIDELIA	(3,434,800.46)	(4,121,750.46)	(6,341,900.46)	(7,244,550.45)	(6,809,700.44)	(9,029,850.43)	(4,865,800.56)	(4,121,750.55)
235001 CUSTOMER DEPOSITS	(23,755,470.37)	(22,603,113.79)	(31,616,464.74)	(11,547,306.36)	(15,749,148.16)	(15,501,390.45)	(18,866,507.19)	(18,668,200.61)
235002 CUSTOMER DEPOSITS OFF-SYS	(21,384,958.53)	(21,487,246.53)	(21,494,188.92)	(21,469,774.52)	(21,673,824.11)	(21,733,776.36)	(21,538,922.65)	(21,985,783.32)
236007 FICA-OPR	(250,000.00)	(400,000.00)	(150,000.00)	(149,767.86)	(149,767.86)	(149,767.86)	(150,000.00)	(50,000.00)
236013 ST SALES/USE TAX-KY-OPR	(521,960.07)	(352,323.31)	(698,416.45)	(587,876.47)	(586,413.03)	(236,787.25)	(313,522.92)	(374,716.32)
236023 ST SALES/USE TAX-IN-OPR	(446,383.30)	(436,731.79)	(578,874.39)	(241,983.10)	(284,730.53)	(445,315.69)	(327,480.71)	(469,789.50)
236025 CORP INC TAX-FED EST-OPR	605.09	1,321,580.67	0.01	(4,811,252.73)	(1,373,511.85)	0.01	(6,017,174.11)	(6,854,488.81)
236026 CORP INC TAX-ST EST-OPR	(3,318,313.93)	251,729.64	(0.01)	(916,429.11)	(289,485.47)	(0.01)	(1,097,357.01)	(1,250,058.79)
236031 CORP INCOME-KY-OPR	(632,059.79)	(1,070,240.40)	(1,741,239.62)	(1,741,239.62)	(2,198,335.65)	(1,703,467.76)	2,348,942.70	2,348,942.70
236032 CORP INCOME-FED-OPR	(438,182.17)	(1,321,580.67)	(5,330,534.79)	(8,050,777.60)	(8,050,777.60)	1,007,047.94	5,243,072.11	5,243,072.11
236033 REAL ESTATE AND PERSONAL PROPERTY TAXES	3,318,313.93	(10,464,590.80)	(9,963,700.60)	(1,955,856.94)	(3,450,692.43)	(4,825,720.29)	(6,195,453.47)	(7,615,453.83)
236034 PROPERTY TAX ON RAILCARS USED FOR COAL	(9,122,353.91)	9,703.64	-	-	(17,266.38)	(18,499.70)	(19,733.02)	(20,966.35)
236035 OTHER TAXES ACCRUED-OPR	-	-	-	-	35.00	-	-	-
236036 REAL ESTATE AND PERSONAL PROPERTY TAXES - NON KY	-	-	-	(14,999.00)	(29,998.00)	(44,997.00)	(59,996.00)	(74,995.00)
236115 STATE UNEMPLOYMENT-OPR	(204.66)	(682.72)	(28,855.10)	(25,972.02)	(29,384.15)	(79,283.04)	(318.89)	(337.71)
236116 FEDERAL UNEMPLOYMENT-OPR	(239.93)	(74.08)	(40,123.74)	(29,850.84)	(32,547.16)	(55,680.48)	(243.84)	(166.33)
237125 ACCR INT-PCB LM/JC2007A \$31M 06/03	(0.04)	(29,062.55)	(174,375.05)	(319,687.55)	(465,000.05)	(610,312.55)	(755,625.05)	(900,937.55)
237126 ACCR INT-PCB LM/JC2007B \$35.2M 06/03	(0.03)	(0.03)	(0.03)	-	-	-	-	(0.01)

Louisville Gas Electric Company
 Month End Balances - Current Assets
 13 Months Ended October 31, 2009

	OCT-2008	NOV-2008	DEC-2008	JAN-2009	FEB-2009	MAR-2009	APR-2009	MAY-2009
237127	(1,149,999.98)	(1,379,999.98)	(229,999.98)	(459,999.98)	(690,000.00)	(920,000.00)	(1,150,000.00)	(1,380,000.00)
237128	(0.06)	(22,395.89)	(134,375.06)	(246,354.23)	(358,333.40)	(470,312.57)	(582,291.74)	(111,979.24)
237129	(221,812.33)	(83,057.24)	(12,222.49)	(11,666.92)	(12,731.76)	(106.75)	(303.22)	(19,861.53)
237131	(2,695.60)	(1,953.52)	(112.35)	(785.95)	(344,846.11)	(329,728.42)	(345,530.83)	(348,156.72)
237161	(112,708.89)	(276,428.88)	(320,204.98)	(339,503.45)	(344,846.11)	(86,238.76)	(89,685.19)	(89,685.19)
237164	(29,819.73)	(42,784.00)	(64,020.45)	(89,134.84)	(90,538.67)	(84,949.92)	(87,974.68)	(89,365.19)
237165	(29,478.40)	(42,485.33)	(63,689.78)	(88,814.84)	(90,218.67)	(85,239.25)	(89,308.01)	(90,698.47)
237166	(30,900.62)	(43,729.77)	(65,067.56)	(90,148.17)	(91,552.00)	(85,239.25)	(89,308.01)	(90,698.47)
237167	(23,078.40)	(49,045.33)	(67,200.66)	(104,401.01)	(19,263.73)	(43,150.71)	(15,410.99)	(34,520.58)
237180	(90,922.16)	(30,000.31)	(82,134.09)	(127,601.18)	(23,544.50)	(52,739.71)	(18,835.60)	(42,191.76)
237181	(111,127.04)	(36,667.00)	(93,825.86)	(145,765.19)	(15,486.28)	(43,726.00)	(19,178.06)	(42,938.88)
237182	(145,594.24)	(41,886.53)	(93,826.17)	(145,765.50)	(15,486.59)	(43,726.31)	(19,178.37)	(42,939.19)
237183	(145,594.55)	(41,886.84)	(93,826.17)	(145,765.50)	(15,486.59)	(43,726.31)	(19,178.37)	(42,939.19)
237189	(120,444.84)	(60,912.84)	(20,711.80)	(9,287.27)	(10,384.26)	(4,570.56)	(1,031.89)	(17,026.68)
237190	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
237194	(6,736.00)	(38,333.41)	(230,000.08)	(421,666.75)	(185,277.85)	(376,944.52)	(568,611.19)	(760,277.86)
237300	(914,306.11)	(932,061.29)	(919,123.59)	(942,454.86)	(92,320.78)	(172,973.46)	(145,452.93)	(77,100.22)
237301	(31,267.00)	(31,267.00)	(32,380.00)	(32,380.00)	(32,380.00)	(32,380.00)	(32,380.00)	(32,380.00)
237303	6,309.08	(21,942.39)	(24,503.77)	(32,705.98)	(32,705.98)	(47,598.48)	(24,903.52)	(24,974.88)
241007	(20,589.42)	(83,263.64)	(84,521.87)	(125,257.71)	(108,417.37)	(167,343.33)	(83,162.68)	(82,466.68)
241018	(86,012.92)	(716,590.39)	(1,112,165.09)	(1,242,525.61)	(1,078,138.19)	(659,721.17)	(609,993.17)	(599,708.78)
241036	20,624.98	(595,343.20)	(1,112,165.09)	(1,242,525.61)	(1,078,138.19)	(659,721.17)	(609,993.17)	(599,708.78)
241037	(167,521.58)	(215,219.61)	(347,930.28)	(448,196.14)	(412,758.36)	(324,462.83)	(255,920.04)	(191,633.94)
241038								
241039								
241049								
241056	(9,498.83)	(15,014.41)	(26,144.33)	(41,678.51)	(16,225.40)	(28,884.36)	(28,756.66)	(27,022.92)
241057	(6,512.15)	(1,889.31)	(4,569.09)	(7,975.60)	(3,459.09)	(6,620.39)	(6,617.49)	(6,617.49)
241058	(4,892.15)	(2,122.79)	(5,503.05)	(9,302.41)	(2,913.36)	(5,369.04)	(5,369.04)	(5,369.04)
241059								
241061	(3,971,208.72)	(3,587,885.21)	(3,131,269.99)	(15,646,895.74)	(3,178,392.45)	(3,226,143.08)	(3,514,093.94)	(3,913,837.63)
242001	(5,184,605.60)	(5,184,605.60)	(4,934,171.81)	(4,934,171.81)	(4,934,171.81)	(5,477,890.52)	(5,477,890.52)	(5,477,890.52)
242002	(203,062.50)	(175,987.50)	(148,912.50)	(121,837.50)	(94,762.50)	(2,175,869.85)	(4,525,292.12)	(1,245,056.98)
242005								
242015	(237,806.91)	(254,045.63)	(288,649.98)	(287,665.38)	(370,950.76)	(423,058.96)	(503,677.06)	(72,817.11)
242017	(16,507.21)	(12,691.80)	(20,942.95)	(11,886.60)	(14,145.25)	(11,357.36)	(11,979.76)	(13,684.01)
242018	(1,310.69)	(1,429.12)	(1,397.03)	(1,274.94)	(1,274.19)	(1,389.96)	(1,848.92)	(1,924.46)
242019	(3,061,339.00)	(3,061,339.00)	(3,411,968.00)	(3,411,968.00)	(3,411,968.00)	(3,411,968.00)	(3,411,968.00)	(3,411,968.00)
242021								
242028	(7,493.28)	(4,604.41)	(10,901.85)	(7,759.13)	(17,679.40)	(8,697.06)	(10,697.80)	(8,242.72)
242030								
242031	(7,520.00)	(5,662.00)	(3,804.00)	(1,946.00)	(14,745,941.22)	(17,252,047.68)	(13,016,706.76)	(6,781,642.23)
242034								
242038								
243101	(92,088.62)	(70,949.28)	(23,650.00)	(175,724.79)	(175,724.79)	(184,784.75)	1.00	(675,081.01)
244001	(122,908.75)	(176,029.79)	(43,077.54)	(665,212.55)	(646,916.59)	(612,549.73)	(832,160.27)	(270,934,389.46)
Total	\$ (540,321,117.52)	\$ (408,863,094.91)	\$ (430,948,258.44)	\$ (394,445,192.95)	\$ (341,983,514.86)	\$ (322,223,014.30)	\$ (304,680,302.58)	\$ (270,934,389.46)

Attachment to Response to Question No. 14
 Page 6 of 9
 Charnas

Louisville Gas Electric Company
 Month End Balances - Current Assets
 13 Months Ended October 31, 2009

	JUN-2009	JUL-2009	AUG-2009	SEP-2009	OCT-2009	13 Month Average
237127	ACCR INT-PCB TC2007A \$60M 06/33	(230,000.00)	(460,000.00)	(690,000.00)	(920,000.00)	(831,538.46)
237128	ACCR INT-PCB JC2000A \$25M 05/27	(223,958.41)	(335,937.58)	(447,916.75)	(559,895.92)	(320,432.76)
237129	ACCR INT-PCB TC2000A \$83.3M 08/30	(45,371.30)	(23,333.82)	(16,667.02)	(10,416.89)	(36,040.81)
237131	ACCR INT-PCB JC2001A \$10.1M 09/27	(117.99)	(292.00)	(628.80)	(123.59)	(664.28)
237131	ACCR INT-SWAP-JPM \$83.335M 11/20 5.495%	(357,198.18)	(382,363.98)	(329,725.65)	(359,047.53)	(324,601.04)
237161	ACCR INT-SWAP-MS \$32M 10/32 3.645%	(91,717.35)	(97,862.82)	(86,099.57)	(92,462.70)	(80,383.60)
237164	ACCR INT-SWAP-MS \$32M 10/32 3.645%	(91,397.35)	(97,521.49)	(85,800.90)	(93,677.01)	(79,987.40)
237165	ACCR INT-SWAP-BOA \$32M 10/32 3.695%	(92,730.63)	(98,943.66)	(87,045.29)	(93,795.98)	(81,248.78)
237166	ACCR INT-SWAP-BOA \$32M 10/32 3.695%	(53,013.73)	(12,328.80)	(8,784.28)	(26,352.77)	(42,296.66)
237167	CLOSED 03/09 - LGE ACCR INT SWAP-10/1/33	(64,794.50)	(16,952.03)	(37,972.58)	(58,315.05)	(52,437.70)
237180	ACCR INT-PCB JC2001A \$22.5M 9/26	(65,972.58)	(21,862.99)	(57,534.22)	(92,054.77)	(62,293.71)
237182	ACCR INT-PCB JC2001B \$35M 11/27	(65,972.89)	(21,863.30)	(57,534.53)	(92,055.08)	(62,294.02)
237183	ACCR INT-PCB TC2002A \$41.665M 10/32	(12,049.71)	(9,917.38)	(7,579.58)	(4,400.48)	(21,657.25)
237189	ACCR INT-PCB TC2002A \$41.665M 10/32	0.04	0.04	0.04	0.01	0.02
237190	ACCR INT-PCB LM/JC2003A \$128M 10/33	(951,944.53)	(1,143,611.20)	(185,277.87)	(376,944.54)	(446,730.85)
237194	ACCR INT-PCB LM/JC2005A \$40M 2/35	(108,440.73)	(108,769.22)	(106,979.84)	(87,466.92)	(104,030.79)
237300	INT ACC-OTH LIAB	(332,946.04)	(397,988.73)	(406,410.37)	(468,560.86)	(509,797.93)
237301	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(32,380.00)	(32,380.00)	(32,380.00)	(19,527.00)	(30,231.38)
237303	TAX COLL PAY-FICA	(24,500.84)	(38,769.75)	(25,375.86)	(24,431.05)	(28,779.34)
241007	STATE WITHHOLDING TAX PAYABLE	(80,805.22)	(127,088.66)	(84,654.67)	(81,978.14)	(98,356.54)
241018	LOCAL WITHHOLDING TAX PAYABLE	550.00	-	-	-	1,630.50
241037	T/C PAY-PERS INC-FED	(883,190.56)	(918,332.40)	(754,776.20)	(435,095.90)	(798,093.57)
241038	T/C PAY-ST SALES/USE	(219,488.15)	(280,715.49)	(165,867.29)	(152,287.53)	(255,527.78)
241039	T/C PAY-BARDSTOWN	-	-	22.27	83.36	22.68
241049	FRANCHISE FEE PAYABLE-CHARGE UNCOLLECTED	-	-	-	-	(0.05)
241056	FRANCHISE FEE COLLECTED ON BAD DEBTS	(27,022.92)	(27,022.92)	-	-	(19,020.87)
241057	CLOSED 10/09 - GAS FRANCHISE RECEIPTS - RADCLIFF	(6,617.49)	(6,617.49)	-	-	(4,422.74)
241058	CLOSED 10/09 - FRANCHISE RECEIPTS MULDRAGH	(5,369.04)	(5,369.04)	-	-	(3,967.61)
241059	CLOSED 10/09 - FRANCHISE RECEIPTS WEST POINT	-	168,298.68	-	(528.19)	25,863.77
241061	T/C PAY - SCHOOL TAX OVER COLLECTIONS	(4,643,410.79)	(3,820,771.22)	(4,871,253.01)	(4,661,296.17)	7,773.85
242001	MISC LIABILITY	(2,359,164.72)	(2,522,329.33)	(4,464,646.21)	(377,333.15)	(4,907,705.87)
242002	MISC LIAB-VESTED VAC	(11,429.72)	(17,008.64)	(6,050.86)	(10,899.28)	(6,209.76)
242005	UNEARNED REVENUE - CURRENT	(17,636.41)	(4,532.04)	3,227.44	(14,470.86)	(182,928.05)
242015	FRANCHISE FEE PAYABLE-FRANCHISE LOCATIONS	(14,783.04)	(23,291.19)	(22,545.74)	(14,326.39)	(15,555.35)
242017	HOME ENERGY ASSISTANCE	(3,084.56)	(3,788.70)	(4,456.96)	(5,062.97)	(2,591.44)
242018	GREEN ENERGY REC LIABILITY	(3,411,968.00)	(3,411,968.00)	(3,411,968.00)	(3,411,968.00)	(3,358,025.08)
242019	GREEN POWER MKT LIABILITY	(609,879.73)	(1,036,763.90)	(1,254,841.67)	(1,775,541.81)	(321,620.02)
242021	FASB 106-POST RET BEN - CURRENT	(8,490.33)	(16,405.62)	(7,651.88)	(26,746.60)	(12,436.26)
242028	SERVICE DEPOSIT REFUND PAYABLE	(3,978,213.99)	(2,853,290.71)	(1,781,294.44)	(2,441,884.94)	(5,066,675.80)
242030	WINTERCARE ENERGY FUND	(36,796.20)	(36,796.20)	(36,796.20)	(36,796.20)	(18,439.17)
242031	NO-NOTICE GAS PAYABLE	(30,255.66)	(34,852.29)	(46,643.29)	(44,626.72)	(54,766.09)
242034	MCI UNEARNED REVENUE	-	-	-	-	(16,179.76)
242038	COBRALTD BENEFITS - PAYABLE	-	-	-	-	(368,294.35)
242101	RETIEMENT INCOME LIABILITY	-	-	-	-	-
243101	CLOSED 08/09 - OBLIGATIONS UNDER CAPITAL LEASES-CURRENT	(234,348.37)	(112,923.28)	(444,553.64)	(624,955.59)	402,890.53
244001	DERIVATIVE LIABILITY - NONHEDGING-CURRENT	(310,712,707.07)	(312,554,160.15)	(319,023,256.97)	(294,855,254.27)	(301,346,219.24)
Total		\$ (3,107,127,007.07)	\$ (3,125,554,160.15)	\$ (3,190,223,256.97)	\$ (2,948,855,254.27)	\$ (3,350,222,344.82)

Louisville Gas Electric Company
Net Position
13 Months Ended October 31, 2009

	OCT-2008	NOV-2008	DEC-2008	JAN-2009	FEB-2009	MAR-2009	APR-2009	MAY-2009
Reported on Pages 2 & 6 of the attachment to this response								
Assets	\$ 380,830,458.54	\$ 412,741,824.76	\$ 412,082,607.78	\$ 394,391,876.06	\$ 344,071,156.71	\$ 300,009,570.98	\$ 272,312,829.52	\$ 245,289,729.43
Liabilities	(540,321,117.52)	(408,863,094.91)	(430,948,258.44)	(394,445,192.95)	(341,983,514.86)	(322,223,014.30)	(304,680,302.58)	(270,934,389.46)
Net Position	\$ (159,490,658.98)	\$ 3,878,729.85	\$ (18,865,650.66)	\$ (53,316.89)	\$ 2,087,641.85	\$ (22,213,443.32)	\$ (32,367,473.06)	\$ (25,644,660.03)

Reported per the Balance Sheet

Assets	\$ 380,830,458.54	\$ 412,741,824.76	\$ 412,082,607.78	\$ 394,391,876.06	\$ 344,071,156.71	\$ 300,081,897.08	\$ 272,440,386.34	\$ 245,289,729.43
Per Page 2	(1)	\$ 380,830,458.54	\$ 412,741,824.76	\$ 412,082,607.78	\$ 394,391,876.06	\$ 344,071,156.71	\$ 300,009,570.98	\$ 272,312,829.52
Liabilities	\$ (540,289,850.52)	\$ (408,831,827.91)	\$ (430,915,878.44)	\$ (394,412,812.95)	\$ (341,983,514.86)	\$ (322,223,014.30)	\$ (304,680,302.58)	\$ (270,934,389.46)
Per Page 6	(2)	\$ (540,321,117.52)	\$ (408,863,094.91)	\$ (430,948,258.44)	\$ (394,445,192.95)	\$ (341,983,514.86)	\$ (322,223,014.30)	\$ (270,934,389.46)

Reported on Page 4 & 8 of the attachment to this response

	JUN-2009	JUL-2009	AUG-2009	SEP-2009	OCT-2009
Assets	\$ 260,651,999.64	\$ 274,078,814.92	\$ 292,370,636.55	\$ 278,791,975.06	\$ 279,671,373.35
Liabilities	(310,712,707.07)	(312,554,160.15)	(319,023,256.97)	(294,855,254.27)	(301,346,219.24)
Net Position	\$ (50,060,707.43)	\$ (38,475,345.23)	\$ (26,652,620.42)	\$ (16,063,279.21)	\$ (21,674,845.89)

Reported per the Balance Sheet

Assets	\$ 260,714,516.11	\$ 274,265,162.01	\$ 292,451,928.95	\$ 278,791,975.06	\$ 279,671,373.35
Per Page 4	(1)	(62,516.47)	(186,347.09)	(81,292.40)	-
Liabilities	\$ (310,712,707.07)	\$ (312,554,160.15)	\$ (319,023,256.97)	\$ (294,855,254.27)	\$ (301,346,219.24)
Per page 8	(2)	\$ (310,712,707.07)	\$ (312,554,160.15)	\$ (319,023,256.97)	\$ (294,855,254.27)

Reconciling Items:

- (1) Account 175501 - Derivative Asset-Non-Hedging-Long-Term is included in the balance sheet balance, but should have been reflected in the Non-current portion of the balance sheet
- (2) Account 237303 - Interest Accrued on Uncertain Tax Positions was reclassified from Miscellaneous Long-Term Liabilities to Interest Accrued beginning February 2009

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 15

Responding Witness: Shannon L. Charnas

Q-15. List each common general office account (asset, reserve, and expense accounts) covering the 12 months of the test year applicable to more than one jurisdiction or utility operation. If any amounts were allocated, show a calculation of the factor used to allocate each account.

A-15. See attached.

**ACTIVITY IN LG&E GENERAL OFFICE ACCOUNTS
FOR THE PERIOD NOVEMBER 2008 - OCTOBER 2009**

FERC	ELECTRIC	GAS	TOTAL
901 SUPERVISION	800,912	655,292	1,456,204
902 METER READING EXPENSES	2,113,947	1,729,593	3,843,540
903 CUSTOMER RECORDS AND COLLECTION EXPENSES	5,314,316	4,346,793	9,661,109
904 UNCOLLECTIBLE ACCOUNTS	2,405,783	1,517,462	3,923,245
905 MISC CUSTOMER ACCOUNTS EXPENSES	379,346	270,177	649,523
907 SUPERVISION	119,732	66,721	186,453
908 CUSTOMER ASSISTANCE EXPENSES	6,415,901	3,241,795	9,657,696
909 INFORMATIONAL AND INSTRUCTIONAL ADV. EXP	158,029	77,943	235,972
910 MISC CUSTOMER SERVICE AND INFORMATION EXP	2,330,329	1,224,145	3,554,474
912 DEMONSTRATING AND SELLING EXPENSES	7,960	-	7,960
913 ADVERTISING EXPENSES	42,906	22,308	65,214
920 GENERAL & ADMIN SALARIES	14,155,874	3,325,921	17,481,795
921 OFFICE SUPPLIES & EXPENSE	4,344,577	1,061,002	5,405,579
922 ADMINISTRATIVE EXP TRANSFERRED - CREDIT	(2,256,053)	(410,957)	(2,667,010)
923 OUTSIDE SERVICES EMPLOYED	5,390,944	1,214,328	6,605,272
924 PROPERTY INSURANCE	3,341,145	147,521	3,488,666
925 INJURIES AND DAMAGES	1,718,338	467,992	2,186,330
926 EMPLOYEE PENSIONS & BENEFITS	35,363,605	9,307,982	44,671,587
927 FRANCHISE REQUIREMENTS	25,547	524,749	550,296
928 REGULATORY COMMISSION EXPENSES	1,119,103	55,329	1,174,432
929 DUPLICATE CHARGES - CREDIT	(27,402)	(1,086,388)	(1,113,790)
930.1 GENERAL ADVERTISING EXPENSES	361,717	127,090	488,807
930.2 MISCELLANEOUS GENERAL EXP	1,261,457	215,931	1,477,388
931 RENTS	1,387,133	350,181	1,737,314
935 MTCE OF GEN PLANT AND OTHER EQPT	7,371,700	2,562,346	9,934,046
TOTALS	93,646,846	31,015,256	124,662,102

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2009-00549

Response to Commission's Data Request
Dated: January 19, 2010

	Common Plant October 31, 2009	Reserve for Depr./Amort October 31, 2009	Electric Common Plant Allocation ¹	Electric Depr./Amort Allocation ¹	Gas Common Plant Allocation ¹	Gas Depr./Amort Allocation ¹
Common Utility Plant						
INTANGIBLE PLANT						
ORGANIZATION	\$ 83,782		\$ 61,999		\$ 21,783	
FRANCHISES AND CONSENTS	4,200		3,108		1,092	
MISCELLANEOUS INTANGIBLE PLANT	62,388,007		46,167,125		16,220,882	
	<u>\$ 62,475,989</u>	<u>\$ (16,871,524)</u>	<u>\$ 46,232,232</u>	<u>\$ (12,484,928)</u>	<u>\$ 16,243,757</u>	<u>\$ (4,386,596)</u>
TOTAL INTANGIBLE PLANT						
GENERAL PLANT						
LAND	\$ 1,685,316		\$ 1,247,134		\$ 438,182	
LAND RIGHTS	202,095		149,550		52,545	
STRUCTURES AND IMPROVEMENTS	69,145,584		51,167,732		17,977,852	
OFFICE FURNITURE AND EQUIPMENT	44,927,675		33,246,480		11,681,196	
TRANSPORTATION EQUIPMENT	188,044		903,111		317,309	
STORES EQUIPMENT	1,220,420		1,003,357		1,003,357	
TOOLS, SHOP AND GARAGE EQUIP.	3,859,065		2,855,708		5,793	
LABORATORY EQUIPMENT	22,281		16,488		70,840	
POWER OPERATED EQUIP.	272,461		201,621		10,740,588	
COMMUNICATION EQUIPMENT	41,309,955		30,569,367		154,541	
MISCELLANEOUS EQUIPMENT	594,390		439,849		971	
ASSET RETIREMENT OBLIGATION	3,735		2,764			
	<u>\$ 163,431,021</u>	<u>\$ (76,867,769)</u>	<u>\$ 120,938,956</u>	<u>\$ (56,882,149)</u>	<u>\$ 42,492,065</u>	<u>\$ (19,985,620)</u>
TOTAL GENERAL PLANT						
TOTAL COMMON UTILITY PLANT	<u>\$ 225,907,010</u>	<u>\$ (93,739,293)</u>	<u>\$ 167,171,187</u>	<u>\$ (69,367,077)</u>	<u>\$ 58,735,823</u>	<u>\$ (24,372,216)</u>

¹ Common plant is allocated 26% Gas and 74% Electric based on the December 31, 2008 Common Utility Study.

**LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC AND GAS PERCENTAGES FOR ADMINISTRATIVE
AND GENERAL ACCOUNTS AND OTHER ITEMS
EFFECTIVE 01/01/2009**

**Direct charges (other than of a general nature) should be made to the specific
electric or gas line of business as applicable.**

		<u>Electric</u>	<u>Gas</u>	<u>Total</u>
Regulatory Commission Fees and Expenses (FERC 928)	1	74.0%	26.0%	100.0%
General Advertising Expenses (FERC 930.1)	1	74.0%	26.0%	100.0%
Miscellaneous General Expenses (FERC 930.2)	1	74.0%	26.0%	100.0%
Maintenance of General Plant (FERC 935)	1	74.0%	26.0%	100.0%
All other administrative and general expenses	2	80.0%	20.0%	100.0%
Customer Accounts Expenses (excluding provision for uncollectible accounts)	3	55.0%	45.0%	100.0%
Customer Service & informational Expenses (including provision for uncollectible accounts & sales expenses)	4	64.0%	36.0%	100.0%

¹ Allocated based on the common utility plant split.

² Allocated based on direct labor charged to the electric and gas lines of business for the 12 months ended December 2008.

³ Allocated based on the average number of customers served by each department for the year ended December 31, 2008.

⁴ Allocated based on gross revenues from ultimate consumers by departments for the 12 months ended December 2008.

**LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC AND GAS PERCENTAGES FOR ADMINISTRATIVE
AND GENERAL ACCOUNTS AND OTHER ITEMS
EFFECTIVE 01/01/2008**

**Direct charges (other than of a general nature) should be made to the specific
electric or gas line of business as applicable.**

		<u>Electric</u>	<u>Gas</u>	<u>Total</u>
Regulatory Commission Fees and Expenses (FERC 928)	¹	74.0%	26.0%	100.0%
General Advertising Expenses (FERC 930.1)	¹	74.0%	26.0%	100.0%
Miscellaneous General Expenses (FERC 930.2)	¹	74.0%	26.0%	100.0%
Maintenance of General Plant (FERC 935)	¹	74.0%	26.0%	100.0%
All other administrative and general expenses	²	79.0%	21.0%	100.0%
Customer Accounts Expenses (excluding provision for uncollectible accounts)	³	55.0%	45.0%	100.0%
Customer Service & informational Expenses (including provision for uncollectible accounts & sales expenses)	⁴	70.0%	30.0%	100.0%

¹ Allocated based on the common utility plant split.

² Allocated based on direct labor charged to the electric and gas lines of business for the 12 months ended December 2007.

³ Allocated based on the average number of customers served by each department for the year ended December 31, 2007.

⁴ Allocated based on gross revenues from ultimate consumers by departments for the 12 months ended December 2007.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 16

Responding Witness: Shannon L. Charnas

- Q-16. Provide the following monthly account balances and a calculation of the average (13-month) account balances for the test year for the total company and Kentucky operations:
- a. Plant in service (Account No. 101).
 - b. Plant purchased or sold (Account No. 102).
 - c. Property held for future use (Account No. 105).
 - d. Construction work in progress (Account No. 107).
 - e. Completed construction not classified (Account No. 106).
 - f. Depreciation reserve (Account No. 108).
 - g. Plant acquisition adjustment (Account No. 114).
 - h. Amortization of utility plant acquisition adjustment (Account No. 115).
 - i. Materials and supplies (include all accounts and subaccounts).
 - j. Balance in accounts payable applicable to each account in (i) above. (If actual is indeterminable, give reasonable estimate.)
 - k. Unamortized investment credit – Pre-Revenue Act of 1971.
 - l. Unamortized investment credit – Revenue Act of 1971.
 - m. Accumulated deferred income taxes.
 - n. A summary of customer deposits as shown in Format 16(n) to this request.
 - o. Computation and development of minimum cash requirements.

- p. Balance in accounts payable applicable to amounts included in utility plant in service. (If actual is indeterminable, give reasonable estimate.)
 - q. Balance in accounts payable applicable to prepayments by major category or subaccount.
 - r. Balance in accounts payable applicable to amounts included in plant under construction. (If actual is undeterminable, give reasonable estimate.)
- A-16. a. – i., k. – m. See attached.
- n. See attached.
 - j., p. – r. The company records are not maintained in a manner to determine the amount applicable to accounts payable or to reasonably estimate the balances in accounts payable for the accounts requested.
 - o. The Company is not required to compute minimum cash requirements; therefore this information is not available.

Louisville Gas and Electric Company
Case No. 2009-00549

Monthly Account Balances and Calculation of Average (13-month) Account Balances

	OCT-2008	NOV-2008	DEC-2008	JAN-2009	FEB-2009	MAR-2009	APR-2009	MAY-2009	JUN-2009	JUL-2009	AUG-2009	SEP-2009	OCT-2009	Total	13 Mo. Avg.
(a)	4,019,801,929.50	4,021,871,533.18	4,014,791,750.05	4,016,044,515.33	4,011,126,181.74	4,020,111,994.51	4,024,651,669.50	4,071,929,734.03	4,078,209,157.71	4,080,459,194.19	4,095,371,360.90	4,151,249,082.95	4,168,447,384.73	52,774,065,488.32	4,059,543,499.10
(b)	4,831,574.18	4,831,574.18	4,831,574.18	4,831,574.18	4,831,574.18	4,831,574.18	4,831,574.18	4,831,574.18	4,831,574.18	4,831,574.18	4,831,574.18	4,831,574.18	4,831,574.18	62,810,464.34	4,831,574.18
(c)	349,381,467.32	355,236,798.58	374,023,200.42	382,701,265.75	386,083,959.03	395,074,372.27	358,167,882.82	362,823,774.10	349,647,166.21	343,607,775.35	354,488,036.93	332,981,630.00	336,736,032.79	4,680,953,361.57	360,073,335.51
(d)	110,869,259.66	114,625,165.68	110,678,842.78	113,147,708.82	119,115,110.49	113,010,656.68	158,882,645.85	117,946,886.24	133,326,977.90	140,429,145.33	127,935,953.95	103,850,666.41	98,725,987.22	1,562,544,987.01	120,195,768.23
(e)	(1,925,997,920.45)	(1,933,116,449.57)	(1,915,732,870.08)	(1,925,225,386.83)	(1,932,179,818.87)	(1,940,195,119.68)	(1,948,490,846.73)	(1,956,054,606.12)	(1,958,845,003.61)	(1,965,090,536.17)	(1,973,607,553.87)	(1,980,043,538.69)	(1,987,271,832.98)	(25,341,851,483.65)	(1,949,373,191.05)
(f)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(g)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(h)	27,968,465.49	28,034,489.27	28,032,517.35	28,162,716.77	28,346,520.17	28,352,312.49	28,383,345.42	28,416,124.35	28,902,591.29	29,005,212.40	29,102,632.40	29,292,414.41	29,072,365.02	371,071,706.83	28,543,977.45
(i)	(49,040,223.49)	(48,717,646.81)	(50,349,070.13)	(50,036,162.13)	(49,839,603.13)	(50,497,206.92)	(50,300,647.92)	(49,987,739.92)	(50,645,343.67)	(50,390,610.67)	(50,135,877.67)	(50,650,660.83)	(50,747,646.26)	(651,338,439.55)	(50,102,956.89)
(j)	(361,988,249.92)	(360,161,001.90)	(345,910,125.59)	(347,154,206.59)	(348,149,893.31)	(349,108,406.33)	(349,108,406.33)	(350,316,646.51)	(356,032,186.53)	(355,570,227.22)	(354,496,131.75)	(379,325,393.14)	(381,000,382.66)	(4,638,321,457.78)	(356,793,958.29)

- (a) Plant in service (Account 101)
- (b) Plant purchased or sold (Account 102)
- (c) Property held for future use (Account 105)
- (d) Construction work in progress (Account 107)
- (e) Completed construction not classified (Account 106)
- (f) Depreciation reserve (Account 108)
- (g) Plant acquisition adjustment (Account 114)
- (h) Amortization of utility plant acquisition adjustment (Account 115)
- (i) Material and Supplies (include all account and subaccounts)
- (k) Unamortized investment credit - Pre Revenue Act of 1971
- (l) Unamortized investment credit - Revenue Act of 1971
- (m) Accumulated deferred income taxes

Louisville Gas and Electric Company				
Case No. 2009-00549				
Summary of Total Company Customer Deposits -				
Test Year ending October 31, 2009				
Line No.	Month (a)	Receipts (b)	Refunds (c)	Balance (d)
1.	Balance Beginning of Test Year			\$21,384,958.53
2.	November 2008	\$793,782.00	\$691,494.00	\$21,487,246.53
3.	December 2008	842,300.00	835,357.61	21,494,188.92
4.	January 2009	636,510.60	660,925.00	21,469,774.52
5.	February 2009	671,855.51	467,805.92	21,673,824.11
6.	March 2009	716,526.25	656,574.00	21,733,776.36
7.	April 2009	418,404.51	604,519.87	21,547,661.00
8.	May 2009	1,074,903.73	636,781.41	21,985,783.32
9.	June 2009	876,499.50	734,016.29	22,128,266.53
10.	July 2009	918,500.47	803,500.91	22,243,266.09
11.	August 2009	946,275.10	736,177.23	22,453,363.96
12.	September 2009	868,310.85	712,405.40	22,609,269.41
13.	October 2009	932,510.92	706,388.75	22,835,391.58
14.	Total (Line 1 through Line 13)	\$9,696,379.44	\$8,245,946.39	\$285,046,770.86
15.	Average Balance (Line 14/Line 13)			\$21,926,674.68
16.	Amount of deposits received during test year	\$9,696,379.44		
17.	Amount of deposits refunded during test year		\$8,245,946.39	
18.	Number of deposits on hand end of test year			162,606
19.	Average amount of deposit (Line 15, Col. (d) / Line 18)			\$134.85
20.	Interest paid during the year			\$1,085,753.62

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

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 17

Responding Witness: Shannon L. Charnas

Q-17. Provide the cash account balances at the beginning of the test year and at the end of each month during the test year for total company and Kentucky operations.

A-17. Listed below are total company cash balances.
Total company is 100% Kentucky operations.

Date	Total Company Amount
Nov 1, 2008	\$2,382,508
Nov 30, 2008	\$5,694,581
Dec 31, 2008	\$4,311,461
Jan 31, 2009	\$3,264,094
Feb 28, 2009	\$4,106,126
Mar 31, 2009	\$4,596,547
Apr 30, 2009	\$3,820,155
May 31, 2009	\$3,662,450
Jun 30, 2009	\$3,488,154
Jul 31, 2009	\$3,653,061
Aug 31, 2009	\$7,309,707
Sep 30, 2009	\$6,167,690
Oct 31, 2009	\$2,869,220

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 18

Responding Witness: Shannon L. Charnas

Q-18. Provide the following information for each item of electric and gas property or plant held for future use at the end of the test year:

- a. Description of property.
- b. Location.
- c. Date purchased.
- d. Cost.
- e. Estimated date to be placed in service.
- f. Brief description of intended use.
- g. Current status of each project.

A-18. See attached.

Louisville Gas and Electric Company
 Plant Held for Future Use
 October 31, 2009

Description of Property	Location	Date Purchased	Cost	Estimated Date to be Placed in Service	Brief Description of Intended Use	Current Status of Project
Trimble County Cooling Tower	Trimble County, Kentucky	23-Dec-90	\$ 4,182,560	2010	TC Unit #2	Under Construction
Eastwood West - Tract No. D137	106 Eastwood Fisherville Road	1-Sep-78	21,927	2010	69 KV Substation	Property Acquired
Russell Corner - Tract No. D143	Eastside of US Hwy 42 North of KY Highway 53.	23-Oct-79	28,633	2013-2019	138 KV Substation	Property Acquired
Mt. Washington - Tract No. D141	Lots 4 & 5, Section 1 of Larry Subdivision on Gene Street.	19-Sep-79	60,594	2013-2017	69 KV Substation	Property Acquired
River Bluff - Tract No. D142	U.S. Hwy 42 and River Bluff Road	23-Oct-79	56,140	2015-2019	69 KV Substation	Property Acquired
Kentucky Street - Tract No. D146	Northwest corner of Second and Kentucky Street	2-May-83	228,399	2016-2021	138 KV Substation	Property Acquired
US 42 - Tract No. D152	5901 US Highway 42	31-Jan-00	253,321	2011-2015	69 KV Substation	Property Acquired
Plant Held for Future Use Total			\$ 4,831,574			

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 19

Responding Witness: Shannon L. Charnas

Q-19. Provide schedules, in comparative form, showing by months for the test year, and the year preceding the test year, the total company balance in each electric and gas plant and reserve account or subaccount included in LG&E's chart of accounts as shown in Format 19.

A-19. See Attachment 1 for Electric Plant and Attachment 2 for Gas Plant.

Louisville Gas and Electric Company

Case No. 2009-00549

Comparison of Electric Operations Test Year Account Balances
With Those of the Preceding Year

"000 Omitted"

Account Number	Title of Accounts	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance	
301	Intangible Plant Organization	2	2	2	2	2	2	2	2	2	2	2	2	2	
		Prior Year Increase (Decrease)													
302	Franchises and Consents	2	2	2	2	2	2	2	2	2	2	2	2	2	
		Prior Year Increase (Decrease)													
303	Miscellaneous Intangible Plant	2	2	2	2	2	2	2	2	2	2	2	2	2	
		Prior Year Increase (Decrease)													
	Total Intangible Plant	2	2	2	2	2	2	2	2	2	2	2	2	2	
		Prior Year Increase (Decrease)													
310	Production Plant: Steam Production Land and Land Rights	6,303	6,303	6,303	6,303	6,303	6,303	6,303	6,303	6,303	6,303	6,303	6,303	6,303	
		Prior Year Increase (Decrease)													
311	Structures and Improvements	332,962	332,962	332,962	332,962	333,212	333,212	333,795	330,942	330,942	331,058	331,101	331,341	331,450	331,450
		Prior Year Increase (Decrease)	331,828	331,828	331,834	331,834	331,717	331,717	331,717	331,717	331,850	331,854	331,854	331,854	332,958
312	Boiler Plant Equipment	1,248,083	1,247,982	1,247,982	1,249,397	1,252,646	1,252,684	1,253,907	1,259,108	1,259,108	1,262,530	1,262,853	1,265,529	1,265,736	1,265,736
		Prior Year Increase (Decrease)	1,237,180	1,238,705	1,241,070	1,241,086	1,241,174	1,241,174	1,241,359	1,241,359	1,241,700	1,241,969	1,243,472	1,246,377	1,246,377
313	Engines and Engine-driven Generators	10,904	9,277	6,912	8,311	11,472	11,510	12,548	17,750	17,750	20,830	20,884	22,057	19,359	19,359
		Prior Year Increase (Decrease)													
314	Turbogenerator Units	192,556	192,556	192,556	192,556	192,987	192,987	193,044	193,496	193,496	193,919	193,919	194,809	194,833	194,833
		Prior Year Increase (Decrease)	199,732	199,732	199,918	199,930	192,366	192,366	192,366	192,366	192,366	192,489	192,489	192,489	192,489
315	Accessory Electric Equipment	(7,176)	(7,176)	(7,362)	(7,374)	621	621	678	1,130	1,130	1,553	1,430	2,320	2,344	2,344
		Prior Year Increase (Decrease)	162,619	162,619	162,619	162,619	175,626	175,626	175,960	175,960	175,987	175,987	175,987	176,062	176,062
	Total	162,779	162,779	162,779	162,779	162,715	162,715	162,715	13,245	13,245	13,248	13,368	13,443	13,443	13,443
		Prior Year Increase (Decrease)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)

Louisville Gas and Electric Company

Case No. 2009-00549

Comparison of Electric Operations Test Year Account Balances
With Those of the Preceding Year

"000 Omitted"

Account Number	Title of Accounts	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance	
316	Miscellaneous Power Plant Equipment	Test Year	12,703	12,703	12,703	12,714	12,714	12,714	12,913	13,151	13,200	13,242	13,242	13,242	
		Prior Year	12,297	12,297	12,328	12,332	12,332	12,332	12,332	12,332	12,504	12,504	12,504	12,504	12,504
		Increase (Decrease)	406	406	375	371	382	382	382	581	648	697	739	739	739
317	Asset Retirement Cost - Steam	Test Year	5,697	5,697	5,697	5,701	5,701	5,701	5,701	5,701	5,701	5,701	5,688	5,688	5,688
		Prior Year	5,697	5,697	5,697	5,697	5,697	5,697	5,697	5,697	5,697	5,697	5,697	5,697	5,697
		Increase (Decrease)				4	4	4	4	4	4	4	(9)	(9)	(9)
	Total Steam Production	Test Year	1,960,924	1,960,823	1,960,823	1,962,237	1,979,190	1,979,228	1,984,423	1,988,650	1,988,650	1,989,065	1,992,899	1,993,315	1,993,315
		Prior Year	1,955,816	1,957,342	1,959,929	1,959,961	1,952,304	1,952,489	1,952,489	1,952,489	1,953,158	1,953,435	1,954,938	1,954,938	1,958,946
		Increase (Decrease)	5,108	3,481	894	2,276	26,886	26,924	28,935	31,935	35,492	35,630	37,961	34,368	34,368
330	Hydraulic Production Land and Land Rights	Test Year													
		Prior Year													
		Increase (Decrease)													
331	Structures and Improvements	Test Year	4,627	4,627	4,627	4,617	4,717	4,717	4,761	4,761	4,772	4,772	4,772	4,772	
		Prior Year	5,478	4,617	4,617	4,617	4,617	4,617	4,617	4,617	4,617	4,617	4,627	4,627	4,627
		Increase (Decrease)	(851)	10	10	10	100	100	100	144	144	155	145	145	145
332	Reservoirs, Dams, and Waterways	Test Year	11,457	11,457	11,457	11,457	11,457	11,457	11,457	11,457	11,457	11,457	11,457	11,457	
		Prior Year	9,352	9,352	9,352	9,352	9,352	9,352	9,352	9,352	9,352	9,352	9,352	9,352	
		Increase (Decrease)	6,508	2,105	2,105	2,105	2,105	2,105	2,105	2,105	2,105	2,105	2,105	2,105	
333	Water Wheels, Turbines, and Generators	Test Year	19,630	19,630	19,630	19,630	19,630	19,598	19,598	19,598	19,598	19,598	19,598	19,598	
		Prior Year	2,675	10,895	10,895	10,895	10,895	10,895	10,895	10,895	10,895	10,895	10,895	10,895	
		Increase (Decrease)	16,956	8,735	8,735	8,735	8,735	8,703	8,703	8,703	8,703	8,703	8,703	8,703	
334	Accessory Electric Equipment	Test Year	4,668	4,668	4,668	4,668	5,409	5,409	5,409	5,409	5,409	5,409	5,409	5,409	
		Prior Year	4,459	4,581	4,581	4,581	4,581	4,581	4,581	4,581	4,581	4,581	4,668	4,668	
		Increase (Decrease)	209	86	86	86	828	828	828	828	828	828	828	742	
335	Miscellaneous Power Plant Equipment	Test Year	250	250	250	250	250	250	261	261	261	261	261	282	
		Prior Year	179	232	232	232	232	232	232	232	250	250	250	250	
		Increase (Decrease)	71	18	18	18	18	18	18	28	11	32	32	32	
336	Roads, Railroads, and Bridges	Test Year	30	30	30	30	30	30	30	30	30	30	30	30	
		Prior Year	180	30	30	30	30	30	30	30	30	30	30	30	
		Increase (Decrease)	(150)												

Louisville Gas and Electric Company

Case No. 2009-00549

Comparison of Electric Operations Test Year Account Balances
With Those of the Preceding Year

"000 Omitted"

Account Number	Title of Accounts	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance
337	Asset Retirement Cost - Hydraulic	Test Year	31	31	31	31	31	31	31	31	31	31	31	31
		Prior Year Increase (Decrease)												
	Total Hydraulic Production	Test Year	40,693	40,693	40,693	40,693	41,525	41,492	41,503	41,547	41,547	41,579	41,579	41,579
		Prior Year Increase (Decrease)	17,951	29,738	29,738	29,738	11,786	11,754	11,764	11,808	11,791	11,823	886	886
340	Other Production Land and Land Rights	Test Year	8	8	8	8	8	8	8	8	8	8	8	8
		Prior Year Increase (Decrease)	49	49	49	49	49	49	49	49	49	49	49	49
341	Structures and Improvements	Test Year	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)
		Prior Year Increase (Decrease)	14,841	14,841	14,841	14,841	14,841	14,841	14,841	14,841	14,841	14,841	14,841	14,841
342	Fuel Holders, Producers, and Accessories	Test Year	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276
		Prior Year Increase (Decrease)	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276
343	Prime Movers	Test Year	150,235	150,940	150,940	150,940	150,940	150,940	151,394	152,131	152,149	152,149	152,149	152,149
		Prior Year Increase (Decrease)	150,235	150,235	150,235	150,235	705	705	705	1,159	1,895	1,914	1,914	1,914
344	Generators	Test Year	33,142	33,142	33,142	33,142	33,142	33,142	33,142	33,142	33,142	33,142	33,142	33,142
		Prior Year Increase (Decrease)	32,724	32,724	32,724	32,724	417	417	417	417	417	417	417	417
345	Accessory Electric Equipment	Test Year	16,403	16,403	16,403	16,403	19,790	19,790	19,790	19,790	19,790	19,790	19,790	19,790
		Prior Year Increase (Decrease)	16,400	16,400	16,400	16,403	3,387	3,387	3,387	3,387	3,387	3,387	3,387	3,387
346	Miscellaneous Power Plant Equipment	Test Year	3,771	3,771	3,771	3,771	3,771	3,771	3,771	3,771	3,771	3,771	3,771	3,771
		Prior Year Increase (Decrease)	3,771	3,771	3,771	3,771	3,771	3,771	3,771	3,771	3,771	3,771	3,771	3,771

Louisville Gas and Electric Company

Case No. 2009-00549

Comparison of Electric Operations Test Year Account Balances
With Those of the Preceding Year

"000 Omitted"

Account Number	Title of Accounts	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance	
347	Asset Retirement Cost - Other Production	Test Year	297	297	297	297	218	218	218	218	218	218	218	218	
		Prior Year	297	297	297	297	297	297	297	297	297	297	297	297	297
		Increase													
		(Decrease)					(79)	(79)	(79)	(79)	(79)	(79)	(79)	(79)	(79)
	Total Other Production	Test Year	225,973	226,678	226,678	226,678	230,007	230,007	230,007	231,250	231,250	231,250	231,250	231,250	
		Prior Year	225,973	225,593	225,593	225,593	225,596	226,014	226,014	226,014	226,014	226,014	225,973	225,973	
		Increase	379	1,085	1,085	1,082	4,490	4,447	4,447	4,447	5,236	5,236	5,277	5,277	
		(Decrease)													
	Total Production Plant	Test Year	2,227,589	2,228,193	2,228,193	2,229,608	2,250,801	2,250,727	2,253,387	2,257,167	2,261,446	2,261,894	2,265,728	2,266,144	
		Prior Year	2,199,360	2,212,673	2,215,261	2,215,296	2,207,639	2,207,639	2,208,241	2,208,241	2,208,928	2,209,205	2,221,603	2,225,612	
		Increase	28,229	15,520	12,932	14,312	43,162	43,088	45,146	48,926	52,519	52,689	44,125	40,532	
		(Decrease)													
350	Transmission Plant Land and Land Rights	Test Year	8,666	9,101	9,101	9,101	9,101	9,101	9,101	9,101	9,101	9,101	9,402	9,354	
		Prior Year	8,666	8,666	8,666	8,666	8,666	8,666	8,666	8,666	8,666	8,666	8,666	8,666	
		Increase		434	434	434	434	434	434	434	434	434	736	688	
		(Decrease)													
352	Structures and Improvements	Test Year	3,443	5,242	5,242	5,242	5,242	5,231	5,231	5,275	5,275	5,275	5,255	5,315	
		Prior Year	3,443	3,443	3,443	3,443	3,443	3,443	3,443	3,443	3,443	3,443	3,443	3,443	
		Increase		1,799	1,799	1,799	1,799	1,799	1,787	1,787	1,832	1,832	1,812	1,872	
		(Decrease)													
353	Station Equipment	Test Year	134,380	132,831	132,848	133,086	116,928	117,044	117,403	117,543	117,543	117,543	115,851	115,400	
		Prior Year	134,290	134,290	134,290	134,301	134,301	134,301	134,307	134,304	134,304	134,304	134,304	134,380	
		Increase	90	(1,458)	(1,441)	(1,215)	(17,373)	(17,256)	(16,904)	(16,761)	(16,761)	(16,761)	(18,453)	(18,980)	
		(Decrease)													
354	Towers and Fixtures	Test Year	24,706	24,706	24,706	24,706	24,706	24,706	24,706	24,706	24,706	24,706	24,652	24,630	
		Prior Year	24,706	24,706	24,706	24,706	24,706	24,706	24,706	24,706	24,706	24,706	24,706	24,706	
		Increase													
		(Decrease)													
355	Poles and Fixtures	Test Year	38,355	38,355	38,355	38,355	39,494	39,579	39,789	39,843	40,155	39,843	40,115	40,181	
		Prior Year	37,814	37,814	37,814	37,911	38,253	38,253	38,253	38,253	38,253	38,250	38,355	38,355	
		Increase	541	541	541	444	1,240	1,325	1,536	1,593	1,901	1,593	1,760	1,826	
		(Decrease)													
356	Overhead Conductors and Devices	Test Year	38,896	38,875	38,875	38,875	39,200	39,400	39,603	39,887	40,088	40,088	40,206	40,071	
		Prior Year	38,436	38,436	38,436	38,446	38,531	38,531	38,531	38,531	38,531	38,531	38,567	38,896	
		Increase	460	439	439	430	669	870	1,073	1,456	1,557	1,557	1,639	1,176	
		(Decrease)													
357	Underground Conduit	Test Year	1,881	1,859	1,859	1,859	1,859	1,859	1,859	1,859	1,859	1,859	1,859	1,859	
		Prior Year	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881	
		Increase													
		(Decrease)													
358	Underground Conductors and Devices	Test Year	5,304	5,112	5,112	5,112	5,112	5,112	5,111	5,111	5,111	5,111	5,111	5,111	
		Prior Year	5,304	5,304	5,304	5,304	5,304	5,304	5,304	5,304	5,304	5,304	5,304	5,304	
		Increase													
		(Decrease)													

Louisville Gas and Electric Company

Case No. 2009-00549

Comparison of Electric Operations' Test Year Account Balances
With Those of the Preceding Year

"000 Omitted"

Account Number	Title of Accounts	Test Year Prior Year Increase (Decrease)	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance	
			6 6	6 6	6 6	6 6	6 6									
359	Asset Retirement Cost - Transmission	Test Year Prior Year Increase (Decrease)	255,637	256,087	256,104	256,342	241,643	242,034	242,804	243,491	243,839	243,536	242,453	241,924	241,924	241,924
			254,545	254,545	254,545	254,664	255,091	255,091	255,091	255,097	255,091	255,094	255,091	255,232	255,637	255,637
	Total Transmission Plant	Increase (Decrease)	1,091	1,542	1,559	1,678	(13,448)	(13,057)	(12,293)	(11,603)	(11,256)	(11,554)	(12,779)	(13,713)	(13,713)	(13,713)
360	Distribution Plant Land and Land Rights	Test Year Prior Year Increase (Decrease)	1,655	1,655	1,655	1,655	1,655	1,655	1,655	1,667	1,667	1,667	1,667	1,667	1,667	1,667
			1,924	1,982	1,982	1,982	1,982	1,982	1,982	1,982	1,982	1,982	1,982	1,982	1,982	1,982
		Increase (Decrease)	(270)	(327)	(327)	(327)	(327)	(327)	(327)	(314)	(314)	(314)	(314)	(314)	(314)	(314)
361	Structures and Improvements	Test Year Prior Year Increase (Decrease)	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130
			6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130
		Increase (Decrease)	0	(2,828)	(2,828)	(2,828)	(2,828)	(2,828)	(2,868)	(2,868)	(2,828)	(2,828)	(2,808)	(2,808)	(2,808)	(2,808)
362	Station Equipment	Test Year Prior Year Increase (Decrease)	86,868	74,280	74,465	74,488	74,987	75,525	75,525	75,525	75,525	75,777	79,096	80,877	81,584	81,584
			86,696	86,696	86,696	86,723	86,733	86,733	86,733	86,733	86,733	86,733	86,733	86,733	86,733	86,733
		Increase (Decrease)	172	(12,416)	(12,231)	(12,235)	(11,746)	(11,208)	(11,208)	(11,208)	(10,956)	(7,637)	(5,284)	(5,284)	(5,284)	(5,284)
363	Storage Battery Equipment	Test Year Prior Year Increase (Decrease)														
364	Poles, Towers, and Fixtures	Test Year Prior Year Increase (Decrease)	106,709	106,709	106,709	106,709	106,897	107,840	107,840	107,967	108,259	109,312	118,907	119,085	119,085	
			102,132	102,396	103,564	104,861	106,691	106,709	106,709	106,709	106,709	106,709	106,709	106,709	106,709	106,709
		Increase (Decrease)	4,578	4,313	3,145	1,848	206	1,131	1,131	1,258	1,550	2,603	12,198	12,376	12,376	
365	Overhead Conductors and Devices	Test Year Prior Year Increase (Decrease)	182,022	182,022	182,022	182,022	182,433	183,002	183,152	183,202	183,182	184,974	206,710	206,961	206,961	
			177,108	177,409	178,355	179,850	181,990	182,141	182,141	182,141	182,141	182,141	182,022	182,022	182,022	182,022
		Increase (Decrease)	4,914	4,613	3,666	2,172	443	861	1,011	1,061	1,041	2,952	24,688	24,939	24,939	
366	Underground Conduit	Test Year Prior Year Increase (Decrease)	62,535	62,535	62,535	62,535	62,535	62,535	62,535	62,535	62,535	62,535	62,535	62,535	62,535	
			62,489	62,489	62,492	62,492	62,535	62,535	62,535	62,535	62,535	62,535	62,535	62,535	62,535	62,535
		Increase (Decrease)	46	46	43	43										
367	Underground Conductors and Devices	Test Year Prior Year Increase (Decrease)	95,366	95,366	95,366	95,366	95,366	95,366	95,366	95,366	95,366	95,366	95,366	95,366	95,366	
			91,869	92,016	92,968	93,115	94,125	95,366	95,366	95,366	95,366	95,366	95,366	95,366	95,366	95,366
		Increase (Decrease)	3,497	3,350	2,398	2,251	1,241									
368	Line Transformers	Test Year Prior Year Increase (Decrease)	108,478	116,435	116,435	116,435	116,435	116,435	116,435	116,435	116,435	116,435	119,708	121,724	126,200	
			108,448	108,448	108,448	108,448	108,478	108,478	108,478	108,478	108,478	108,478	108,478	108,478	108,478	108,478
		Increase (Decrease)	30	7,987	7,987	7,982	7,957	7,957	7,957	7,957	7,957	11,230	13,246	17,722	17,722	

Louisville Gas and Electric Company

Case No. 2009-00549

Comparison of Electric Operations Test Year Account Balances
With Those of the Preceding Year

"000 Omitted"

Account Number	Title of Accounts	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance	
369	Services	Test Year	24,561	24,561	24,561	24,561	24,561	24,561	24,561	24,561	24,675	24,712	25,016	25,016	
		Prior Year Increase (Decrease)	24,561	24,561	24,561	24,561	24,561	24,561	24,561	24,561	24,561	114	151	455	455
370	Meters	Test Year	34,626	34,626	34,626	34,626	34,626	34,644	34,928	34,928	36,238	36,219	36,346	36,346	
		Prior Year Increase (Decrease)	34,389	34,389	34,389	34,389	34,389	34,389	34,389	34,389	34,389	1,849	1,830	1,720	1,720
371	Installations on Customers' Premises	Test Year													
372	Leased Property on Customers' Premises	Test Year													
373	Street Lighting and Signal Systems	Test Year	67,122	67,122	67,122	67,122	67,122	67,122	67,122	67,122	67,122	67,122	68,351	68,351	
		Prior Year Increase (Decrease)	65,207	65,207	66,994	66,994	66,994	67,122	67,122	67,122	67,122	474	999	1,229	1,229
374	Asset Retirement Cost - Distribution	Test Year	38	38	38	38	38	38	38	38	38	38	38	38	
		Prior Year Increase (Decrease)	38	38	38	38	38	38	38	38	38	38	38	38	38
	Total Distribution Plant	Test Year	776,109	768,526	768,834	768,857	769,955	771,984	772,419	772,608	774,482	788,172	838,840	849,053	849,053
		Prior Year Increase (Decrease)	760,991	761,760	766,616	769,586	774,646	776,183	776,183	776,183	776,183	776,064	775,737	776,109	776,109
		Prior Year Increase (Decrease)	15,117	6,766	2,218	(729)	(4,690)	(4,199)	(3,764)	(3,576)	(1,702)				72,944
389	General Plant	Test Year													
	Land and Land Rights	Prior Year Increase (Decrease)													
390	Structures and Improvements	Test Year													
391	Office Furniture and Equipment	Test Year													
392	Transportation Equipment	Test Year	9,713	9,713	9,767	9,767	9,765	9,765	9,782	9,718	9,718	9,718	9,718	9,718	
		Prior Year Increase (Decrease)	9,628	9,628	9,628	9,628	9,628	9,628	9,628	9,628	9,713	9,713	9,713	9,713	9,713
		Prior Year Increase (Decrease)	85	85	139	139	137	137	154	90	6	6	6	6	

Louisville Gas and Electric Company

Case No. 2009-00549

Comparison of Electric Operations Test Year Account Balances
With Those of the Preceding Year

"000 Omitted"

Account Number	Title of Accounts	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance	
393	Stores Equipment	Test Year													
		Prior Year													
		Increase (Decrease)													
394	Tools, Shop, and Garage Equipment	Test Year	3,194	3,194	3,208	3,256	3,256	3,256	3,220	3,220	3,220	3,220	3,220	3,220	
		Prior Year	3,188	3,188	3,194	3,194	3,194	3,194	3,194	3,194	3,194	3,194	3,194	3,194	3,194
		Increase (Decrease)	6	6	14	62	62	62	62	26	26	26	26	26	26
395	Laboratory Equipment	Test Year	1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496
		Prior Year	1,504	1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496
		Increase (Decrease)	(8)	0	0	0	0	0	0	0	0	0	0	0	0
396	Power Operated Equipment	Test Year	2,336	2,336	2,336	2,336	2,336	2,336	2,375	2,375	2,387	2,387	2,387	2,387	2,387
		Prior Year	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336
		Increase (Decrease)	0	0	0	0	0	0	39	39	51	51	51	51	51
397	Communication Equipment	Test Year													
		Prior Year													
		Increase (Decrease)													
398	Miscellaneous Equipment	Test Year													
		Prior Year													
		Increase (Decrease)													
399	Other Tangible Property	Test Year													
		Prior Year													
		Increase (Decrease)													
105	Plant Held For Future Use	Test Year	16,739	16,739	16,808	16,854	16,854	16,810	16,810	16,822	16,822	16,822	16,822	16,822	
		Prior Year	16,656	16,648	16,655	16,655	16,655	16,655	16,655	16,655	16,739	16,739	16,739	16,739	16,739
		Increase (Decrease)	83	91	153	199	199	255	255	156	82	82	82	82	82
105	Total General Plant	Test Year	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	
		Prior Year	706	649	649	22,662	22,662	22,662	22,662	22,662	4,832	4,832	4,832	4,832	4,832
		Increase (Decrease)	4,125	4,183	4,183	(17,831)	(17,831)	(17,831)	(17,831)	(17,831)	0	0	0	0	0
105	Total Electric Plant in Service	Test Year	3,280,908	3,274,379	3,276,449	3,284,087	3,284,087	3,290,354	3,290,354	3,294,910	3,301,422	3,315,257	3,368,677	3,378,776	3,378,776
		Prior Year	3,232,262	3,246,279	3,253,721	3,276,695	3,276,695	3,278,841	3,278,841	3,261,007	3,261,007	3,261,933	3,274,145	3,278,930	3,278,930
		Increase (Decrease)	48,646	28,101	21,038	7,392	7,392	8,201	11,513	33,903	39,644	53,324	94,532	99,846	99,846

Louisville Gas and Electric Company

Case No. 2009-00549

Comparison of Electric Operations Test Year Account Balances
With Those of the Preceding Year

"000 Omitted"

Account Number	Title of Accounts	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance
106	Completed Construction Not Classified	72,739	68,463	70,753	75,476	69,482	72,737	73,304	87,038	88,972	74,754	51,638	43,594	43,594
		Test Year Prior Year Increase (Decrease)	72,739	68,463	70,753	75,476	69,482	72,737	73,304	87,038	88,972	74,754	51,638	43,594
107	Construction Work in Progress	260,278	269,075	280,501	283,357	289,624	293,937	297,119	286,589	287,244	297,449	274,792	285,245	285,245
		Test Year Prior Year Increase (Decrease)	242,430	253,333	253,506	267,900	254,720	263,291	238,013	253,663	253,931	261,138	255,876	259,990
108	Reserve for Depreciation	17,849	15,742	26,995	15,457	34,904	30,646	59,106	32,926	33,313	36,311	18,916	25,254	25,254
		Test Year Prior Year Increase (Decrease)	(1,634,516)	(1,618,966)	(1,626,343)	(1,632,520)	(1,638,479)	(1,644,668)	(1,649,993)	(1,652,720)	(1,657,695)	(1,664,293)	(1,668,930)	(1,676,154)
		(1,568,443)	(1,573,660)	(1,580,777)	(1,588,480)	(1,596,287)	(1,603,776)	(1,610,481)	(1,610,199)	(1,617,806)	(1,624,755)	(1,631,255)	(1,638,573)	(1,638,573)
		(66,073)	(45,305)	(45,566)	(44,040)	(42,192)	(40,892)	(39,512)	(42,521)	(39,889)	(39,537)	(37,675)	(37,581)	(37,581)

Louisville Gas and Electric Company

Case No. 2009-00548

Comparison of Gas Operations Test Year Account Balances
With Those of the Preceding Year

"000 Omitted"

		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance
	Title of Accounts													
	Intangible Plant													
301	Organization													
	Test Year													
	Increase													
	(Decrease)													
302	Franchises and Consents													
	Test Year													
	Increase													
	(Decrease)													
303	Miscellaneous Intangible Plant													
	Test Year													
	Increase													
	(Decrease)													
	Total Intangible Plant													
	Test Year													
	Increase													
	(Decrease)													
	Natural Gas Storage Plant:													
	Underground													
350.1	Land													
	Test Year													
	Increase	33	33	33	33	33	33	33	33	33	33	33	33	33
	(Decrease)													
350.2	Rights of Way													
	Test Year													
	Increase	64	64	64	64	64	64	64	64	64	64	64	64	64
	(Decrease)													
351.2	Compressor Station Structures													
	Test Year													
	Increase	1,723	1,723	1,723	1,723	1,739	1,739	1,739	1,838	1,834	1,834	1,876	1,876	1,876
	(Decrease)													
	Prior Year													
	Increase	1,696	1,696	1,696	1,696	1,704	1,704	1,704	1,704	1,704	1,704	1,704	1,704	1,704
	(Decrease)	27	27	27	27	35	35	35	134	130	130	172	172	172
351.3	Measuring and Regulating Station Structures													
	Test Year													
	Increase	11	11	11	11	11	11	11	11	11	11	11	11	11
	(Decrease)													
351.4	Other Structures													
	Test Year													
	Increase	1,317	1,317	1,317	1,317	1,317	1,317	1,317	1,317	1,317	1,317	1,317	1,317	1,317
	(Decrease)													
	Prior Year													
	Increase	1,302	1,302	1,302	1,302	1,317	1,317	1,317	1,317	1,317	1,317	1,317	1,317	1,317
	(Decrease)	16	16	16	16	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
352.1	Storage Leaseholds and Rights													
	Test Year													
	Increase	548	548	548	548	548	548	548	548	548	548	548	548	548
	(Decrease)													
	Prior Year													
	Increase	548	548	548	548	548	548	548	548	548	548	548	548	548
	(Decrease)													

Louisville Gas and Electric Company

Case No. 2009-00548

Comparison of Gas Operations Test Year Account Balances
With Those of the Preceding Year

"000 Omitted"

Title of Accounts	1st Month		2nd Month		3rd Month		4th Month		5th Month		6th Month		7th Month		8th Month		9th Month		10th Month		11th Month		12th Month		Ending Balance			
	Test Year	Prior Year	Test Year	Prior Year	Test Year	Prior Year	Test Year	Prior Year	Test Year	Prior Year	Test Year	Prior Year																
352.2 Reservoirs	401	401	401	401	401	401	401	401	401	401	401	401	401	401	401	401	401	401	401	401	401	401	401	401	401	401	401	401
Increase																												
(Decrease)																												
352.3 Nonrecoverable Natural Gas	9,649	9,649	9,649	9,649	9,649	9,649	9,649	9,649	9,649	9,649	9,649	9,649	9,649	9,649	9,649	9,649	9,649	9,649	9,649	9,649	9,649	9,649	9,649	9,649	9,649	9,649	9,649	9,649
Increase																												
(Decrease)																												
352.4 Well Drilling	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623
Increase																												
(Decrease)																												
352.5 Well Equipment	6,143	6,143	6,143	6,143	6,143	6,143	6,143	6,143	6,143	6,143	6,143	6,143	6,143	6,143	6,143	6,143	6,143	6,143	6,143	6,143	6,143	6,143	6,143	6,143	6,143	6,143	6,143	6,143
Increase																												
(Decrease)																												
353 Lines	12,769	12,769	12,769	12,769	12,769	12,769	12,769	12,769	12,769	12,769	12,769	12,769	12,769	12,769	12,769	12,769	12,769	12,769	12,769	12,769	12,769	12,769	12,769	12,769	12,769	12,769	12,769	12,769
Increase																												
(Decrease)																												
354 Compressor Station Equipment	15,232	15,232	15,232	15,232	15,232	15,232	15,232	15,232	15,232	15,232	15,232	15,232	15,232	15,232	15,232	15,232	15,232	15,232	15,232	15,232	15,232	15,232	15,232	15,232	15,232	15,232	15,232	15,232
Increase																												
(Decrease)																												
355 Measuring and Regulating Equipment	388	388	388	388	388	388	388	388	388	388	388	388	388	388	388	388	388	388	388	388	388	388	388	388	388	388	388	388
Increase																												
(Decrease)																												
356 Purification Equipment	9,934	9,934	9,934	9,934	9,934	9,934	9,934	9,934	9,934	9,934	9,934	9,934	9,934	9,934	9,934	9,934	9,934	9,934	9,934	9,934	9,934	9,934	9,934	9,934	9,934	9,934	9,934	9,934
Increase																												
(Decrease)																												
357 Other Equipment	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067
Increase																												
(Decrease)																												

Louisville Gas and Electric Company

Case No. 2009-00548

Comparison of Gas Operations Test Year Account Balances
With Those of the Preceding Year

"000 Omitted"

		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance
358	Title of Accounts													
	Asset Retirement Obligation -UG Storage	541	541	541	541	541	541	541	541	541	541	541	541	521
	Prior Year Increase	541	541	541	541	541	541	541	541	541	541	541	541	541
	(Decrease)													(20)
	Total Gas Underground	62,442	62,442	62,442	62,442	62,442	62,844	62,841	62,216	62,448	62,448	62,827	63,359	63,359
	Prior Year Increase	61,257	62,254	62,254	62,254	62,312	62,312	62,312	62,312	62,312	62,423	62,423	62,423	62,423
	(Decrease)	1,185	188	188	188	263	532	529	(95)	137	26	405	937	937
360.1	Other Storage													
	Land													
360.2	Land Rights													
	Prior Year Increase													
	(Decrease)													
361	Structures and Improvements													
	Prior Year Increase													
	(Decrease)													
362	Gas Holders													
	Prior Year Increase													
	(Decrease)													
	Total Other Storage													
	Prior Year Increase													
	(Decrease)													
365.11	Transmission Plant													
	Land													
	Prior Year Increase													
	(Decrease)													
365.12	Land Rights													
	Prior Year Increase													
	(Decrease)													
365.2	Rights of Way													
	Prior Year Increase	221	221	221	221	221	221	221	221	221	221	221	221	221
	(Decrease)													
366.1	Compressor Station Structures													
	Prior Year Increase													
	(Decrease)													

Louisville Gas and Electric Company

Case No. 2.009.00548

Comparison of Gas Operations Test Year Account Balances
With Those of the Preceding Year

"000 Omitted"

		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance
366.2	Measuring and Regulating Station Structures	Test Year Prior Year Increase (Decrease)												
366.3	Other Structures	Test Year Prior Year Increase (Decrease)												
367	Mains	Test Year Prior Year Increase (Decrease)	12,681	12,681	12,681	12,681	12,681	12,763	12,763	13,056	13,126	13,438	13,438	13,438
			12,681	12,681	12,681	12,681	12,681	12,681	12,681	12,681	12,681	12,681	12,681	12,681
						81	81	81	81	374	445	756	756	756
368	Compressor Station Equipment	Test Year Prior Year Increase (Decrease)												
369	Measuring and Regulating Station Equipment	Test Year Prior Year Increase (Decrease)												
370	Communications Equipment	Test Year Prior Year Increase (Decrease)												
371	Other Equipment	Test Year Prior Year Increase (Decrease)												
	Total Transmission Plant	Test Year Prior Year Increase (Decrease)	12,902	12,902	12,902	12,902	12,983	12,983	12,983	13,276	13,347	13,658	13,658	13,658
			12,902	12,902	12,902	12,902	12,902	12,902	12,902	12,902	12,902	12,902	12,902	12,902
						81	81	81	81	374	445	756	756	756
	Distribution Plant	Test Year Prior Year Increase (Decrease)												
374.11	City Gate Check Station Land	Test Year Prior Year Increase (Decrease)	8	8	8	8	8	8	8					
			8	8	8	8	8	8	8					
			(8)	(8)	(8)	(8)	(8)	(8)	(8)					
374.12	Other Distribution Land	Test Year Prior Year Increase (Decrease)	60	60	60	60	60	60	60	60	60	60	60	60
			52	52	52	52	52	52	52	60	60	60	60	60
			8	8	8	8	8	8	8					
374.21	City Gate Check Station Land Rights	Test Year Prior Year Increase (Decrease)												

Louisville Gas and Electric Company

Casc No. 2009-00548

Comparison of Gas Operations' Test Year Account Balances
With Those of the Preceding Year

"000 Omitted"

		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance
374.22	Other Distribution Land Rights	74 74												
	Test Year Prior Year Increase (Decrease)													
375.1	City Gate Station Structures and Improvements	224 224												
	Test Year Prior Year Increase (Decrease)													
375.2	Other Distribution Structures and Improvements	505 505												
	Test Year Prior Year Increase (Decrease)													
376	Mains	279,586 271,784	278,202 273,201	278,202 279,574	278,202 279,586	278,238 279,586	278,346 279,586	278,371 279,586	278,371 279,586	279,331 279,586	280,380 279,586	282,244 279,586	283,966 279,586	283,966 279,586
	Test Year Prior Year Increase (Decrease)													
377	Compressor Station Equipment	7,803	5,001	(1,372)	(1,384)	(1,348)	(1,241)	(1,241)	(1,215)	(265)	(27)	(27)	(27)	(27)
	Test Year Prior Year Increase (Decrease)													
378	Measuring and Regulating Station Equipment - General	8,254 8,051	8,243 8,254	8,243 8,051	8,243 8,254	8,283 8,254	8,614 8,254	8,614 8,254	8,614 8,254	9,117 8,254	9,117 8,254	9,138 8,254	9,160 8,254	9,160 8,254
	Test Year Prior Year Increase (Decrease)													
379	Measuring and Regulating Station Equipment City Gate Check Stations	3,905 3,864	3,905 3,864	3,905 3,864	3,925 3,864	3,925 3,864	3,925 3,864	3,925 3,864	3,966 3,864	4,004 3,905	4,004 3,905	4,004 3,905	4,004 3,905	4,004 3,905
	Test Year Prior Year Increase (Decrease)													
380	Services	137,889 136,317	137,889 136,317	137,889 137,879	137,889 137,879	137,889 137,879	137,889 137,879	137,889 137,879	137,889 137,879	138,087 137,889	138,087 137,889	138,087 137,889	138,087 137,889	138,087 137,889
	Test Year Prior Year Increase (Decrease)													
381	Meters	31,466 21,172	31,759 22,085											
	Test Year Prior Year Increase (Decrease)													
382	Meter Installations	9,136	9,381	9,381	9,381	9,381	9,381	9,381	9,381	9,381	9,381	9,381	9,381	9,381
	Test Year Prior Year Increase (Decrease)													

Louisville Gas and Electric Company

Case No. 2009-00548

Comparison of Gas Operations Test Year Account Balances
With Those of the Preceding Year

"000 Omitted"

383	House Regulator	Title of Accounts	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance	
			Test Year Prior Year Increase (Decrease)	12,624 4,941 7,683												
384	House Regulator Installations		4,707	5,298	5,298	5,298	5,298	5,298	5,298	5,298	5,298	5,298	5,298	5,298	5,298	
			Increase (Decrease)	(4,707)	(5,298)	(5,298)	(5,298)	(5,298)	(5,298)	(5,298)	(5,298)	(5,298)	(5,298)	(5,298)	(5,298)	
385	Industrial Measuring and Regulating Station Equipment		159	159	159	159	159	159	159	159	159	159	159	159	159	156
			Increase (Decrease)													159
386	Other Property on Customer Premises															
			Increase (Decrease)													
387	Other Equipment		51	51	51	51	51	51	51	51	51	51	51	51	51	51
			Increase (Decrease)													
388	Asset Retirement Obligation - Distribution		31	31	31	31	31	31	31	31	31	31	31	31	31	31
			Increase (Decrease)													
	Total Distribution Plant		472,445	473,728	473,728	473,728	473,819	474,258	474,258	474,258	474,297	474,244	477,244	478,929	485,054	485,054
			460,734	464,743	472,179	472,394	472,394	472,394	472,394	472,394	472,394	472,445	472,445	472,445	472,445	472,445
			11,712	9,984	1,549	1,334	1,425	1,864	1,864	1,903	3,540	4,799	6,484	12,609	12,609	12,609
			Increase (Decrease)													
389.1	General Plant Land															
			Increase (Decrease)													
389.2	Land Rights															
			Increase (Decrease)													
390	Structures and Improvements															
			Increase (Decrease)													

Louisville Gas and Electric Company

Case No. 2009-00548

Comparison of Gas Operations' Test Year Account Balances
With Those of the Preceding Year

"000 Omitted"

391	Title of Accounts	Test Year Increase (Decrease)	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance
			Test Year Increase (Decrease)												
392.1	Office Furniture and Equipment		1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,864	1,864	1,864	1,864	1,864	1,864
	Transportation Equipment - Cars and Trucks		1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932	1,932
392.2	Transportation Equipment - Trailers		0	0	0	0	0	0	0	(68)	(68)	(68)	(68)	(68)	(68)
393	Stores Equipment		451	451	451	451	451	451	451	451	451	451	451	451	451
394	Tools, Shop and Garage Equipment		451	451	451	451	451	451	451	451	451	451	451	451	451
395	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
396.1	Power Operated Equipment - Hourly Rated		3,750	3,750	3,750	3,655	3,666	3,666	3,666	3,764	3,800	3,788	3,788	3,788	3,788
			3,748	3,745	3,745	3,745	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750
			3	5	5	(84)	(84)	(84)	(84)	13	50	38	38	38	38
			437	437	437	435	435	435	435	435	435	435	435	435	435
			440	437	437	437	437	437	437	437	437	437	437	437	437
			0	0	0	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
396.2	Power Operated Equipment - Other		2,416	2,416	2,416	2,416	2,416	2,416	2,416	2,396	2,433	2,433	2,433	2,433	2,433
			2,416	2,416	2,416	2,416	2,416	2,416	2,416	2,416	2,416	2,416	2,416	2,416	2,416
			0	0	0	0	0	0	0	(20)	17	17	17	17	17
			52	52	52	48	48	48	48	48	48	48	48	48	48
			53	52	52	52	52	52	52	52	52	52	52	52	52
			(2)	0	0	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)

Louisville Gas and Electric Company

Case No. 2009-00548

Comparison of Gas Operations' Test Year Account Balances
With Those of the Preceding Year

"000 Omitted"

		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Ending Balance
397	Title of Accounts Communications Equipment													
	Test Year Prior Year Increase (Decrease)													
398	Miscellaneous Equipment													
	Test Year Prior Year Increase (Decrease)													
399	Other Intangible Property													
	Test Year Prior Year Increase (Decrease)													
	Total General Plant	9,038 9,040	9,038 9,033	9,038 9,033	8,937 9,033	8,948 9,038	8,948 9,038	8,948 9,038	8,958 9,038	9,032 9,038	9,020 9,038	9,015 9,038	9,015 9,038	9,015 9,038
	Total Gas Plant in Service	556,829 543,934 12,895	558,111 548,434 9,677	558,111 556,369 1,742	558,010 556,384 1,625	558,327 556,647 1,680	559,035 556,647 2,388	559,032 556,647 2,384	558,456 556,647 1,809	560,743 556,698 4,044	562,060 556,810 5,250	564,431 556,810 7,621	571,088 556,810 14,278	571,088 556,810 14,278
106	Completed Construction Not Classified	38,635	38,918	39,576	40,523	40,780	41,123	41,817	44,222	48,079	49,515	49,731	52,639	52,639
	Test Year Prior Year Increase (Decrease)													
107	Construction Work in Progress	49,027 59,049 (10,022)	51,272 62,549 (9,278)	50,543 56,357 (5,814)	51,262 58,372 (7,110)	52,202 60,390 (8,188)	53,605 62,700 (9,095)	54,653 63,649 1,004	53,391 55,182 (1,790)	48,074 34,935 13,139	47,790 37,322 10,467	46,714 42,307 4,407	38,991 45,594 (6,603)	38,991 45,594 (6,603)
	Test Year Prior Year Increase (Decrease)													
108	Reserve for Depreciation	(219,832) (205,237)	(219,391) (206,166)	(230,771) (207,407)	(221,799) (208,607)	(223,940) (209,798)	(223,940) (211,009)	(225,061) (212,130)	(234,299) (213,411)	(224,657) (214,537)	(225,618) (215,836)	(226,281) (217,164)	(225,206) (218,508)	(225,206) (218,508)
	Test Year Prior Year Increase (Decrease)													
		(14,595)	(13,225)	(13,364)	(13,192)	(13,128)	(12,931)	(12,931)	(10,888)	(10,120)	(9,782)	(9,117)	(6,698)	(6,698)

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 20

Responding Witness: Shannon L. Charnas

- Q-20. Provide the journal entries relating to the purchase of electric and gas utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since LG&E's inception. Also, provide a schedule showing the calculation of the acquisition adjustment at the date of purchase or each item of utility plant, the amortization period, and the unamortized balance at the end of the test year.
- A-20. Differences between the Company and the Commission, arising out of original cost studies, were settled when the Public Service Commission of Kentucky, by order dated January 5, 1945, approved the proposal that the amounts classified in Plant Acquisition Adjustments at December 31, 1943 (\$6,500,062) be disposed of as follows:
- a \$1,563,967 to be charged to the Reserve for Depreciation in December 1944,
 - b \$63,850 to be classified to Plant in Service in December 1944 and
 - c \$4,872,245 to be amortized by deductions from income at the rate of \$325,200 per year beginning January 1, 1944. (Amortization was completed in 1958)

Since 1944 Louisville Gas and Electric Company has acquired no significant electric or gas utility plant as an operating unit or system by purchase, merger, consolidation, liquidation or otherwise.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 21

Responding Witness: Shannon L. Charnas

- Q-21. For LG&E's electric operations and gas operations, provide separate schedules showing a comparison of the balance in the total company and Kentucky revenue accounts for each month of the test year to the same month of the preceding year for each revenue account or subaccount included in LG&E's chart of accounts. include appropriate footnotes to show the month each rate increase was granted and the month the full increase was recorded in the accounts. See Format 19.
- A-21. See attached CD, in folder titled Question No. 21.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 22

Responding Witness: Valerie L. Scott

- Q-22. Describe how the test-year capitalization rate was determined. If differing rates were used for specific expenses (ie., payroll, clearing accounts, depreciation, etc.), indicate the rate and how it was determined. Indicate all proposed changes to the test-year capitalization rate and how the changes were determined.
- A-22. There is no predetermined capitalization rate. Employees charge either to expense or capital based on activity performed. The clearing account overheads are distributed between capital and operating expense based on the labor charged. Other costs are charged to capital or operating expense based on the type of activity (i.e., in support of a capital project or normal operating expenses).

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to First Data Request of Commission Staff

Dated January 19, 2010

Question No. 23

Responding Witnesses: Paula H. Pottinger, Ph.D. / Shannon L. Charnas

Q-23. Provide the following:

- a. A separate schedule for the electric operations and gas operations showing a comparison of the balance in the total company and Kentucky operating expense accounts for each month of the test year to the same month of the preceding year for each account or subaccount included in LG&E's chart of accounts. See Format 19.
- b. A separate schedule for the electric operations and gas operations, in comparative form, showing the total company and Kentucky operating expense account balance for the test year and each of the 5 calendar years preceding the test year by account or subaccount. Show the percentage of increase or decrease of each year over the prior year.
- c. A schedule of total company and Kentucky salaries and wages for the test year and each of the 3 calendar years preceding the test year as shown in Format 23c. Show for each time period the amount of overtime pay.
- d. A schedule showing the percentage of increase in salaries and wages for both union and non-union employees for the test year and the 3 preceding calendar years.

A-23. a. See attached CD, in folder titled Question No. 23.

b. See attached CD, in folder titled Question No. 23.

c. See attached CD, in folder titled Question No. 23.

- d. The chart below reflects the percentage of increase in salaries and wages for both union and non-union employees for the test year and the 3 preceding calendar years.

Salary Plan	Test Year	Calendar Year 2008	Calendar Year 2007	Calendar Year 2006
Union (1)	3.5%	3.5%	3.5%	3.5%
Non-Union (2)	3.5%	3.5%	3.4%	3.4%

(1) Reflects increase negotiated under applicable labor contracts.

(2) Reflects approved annual salary increase for LG&E non-union employees.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 24

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

Q-24. Provide the following payroll information for each employee classification or category:

- a. The actual regular hours worked during the test year.
- b. The actual overtime hours worked during the test year.
- c. The test-year-end wage rate for each employee classification or category and the date of the last increase.
- d. A calculation of the percent of increase granted during the test year.

A-24. See the table below for LG&E employees.

Salary Plan	Actual Regular Hours Worked (a)	Actual Overtime Hours Worked (b)	Test Year End Wage Rate (c)	Date of the Last Increase (c)	% of Increase Granted During the Test Year (d)
Bargaining Unit	1,158,270	231,830	\$29.26	11/17/2008 Contract Increase	3.5% (1)
Exempt	360,738	n/a	\$39.61	2/23/2009 Annual Increase	3.5% (2)
Managers	32,474	n/a	\$55.46	2/23/2009 Annual Increase	3.6% (2)
Non-Exempt	163,862	16,767	\$20.86	2/23/2009 Annual Increase	3.5% (2)
Senior Managers	7,422	n/a	\$76.03	12/29/2008 Annual Increase	3.5% (2)

(1) Reflects increase negotiated under applicable labor contract.

(2) Reflects approved annual increase for non-union salaried employees.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 25

Responding Witness: Ronald L. Miller

Q-25. Provide the amount of excess deferred federal income taxes resulting from the reduction in the corporate tax rate in 1979 and 1986, as of the end of the test year. Show the amounts associated with the 1979 reduction separately from the amounts associated with the 1986 reduction.

A-25. The amount of excess deferred federal income taxes are as follows:

1979 - \$0; 1986 - \$5,351,671

As of 10/31/09, there were no remaining excess deferred taxes applicable to the reduction in the federal income tax rate from 48 to 46 percent in 1979. The Commission in Case No. 8616 required LG&E to amortize the excess deferred federal income taxes associated with the reduction in 1979 over a five-year period. Excess deferred taxes are reversed using the average rate assumption method (ARAM).

The 1986 amount shown above is at the gross amount and does not include \$15,095,842 of state excess deferred income taxes or (\$5,472,524) for the federal benefit of the state excess deferred income taxes.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to First Data Request of Commission Staff
Dated January 19, 2010

Question No. 26

Responding Witness: Ronald L. Miller

Q-26. Provide the following tax data for the test year for total company:

a. Income taxes:

- (1) Federal operating income taxes deferred - accelerated tax depreciation.
- (2) Federal operating income taxes deferred - other (explain).
- (3) Federal income taxes – operating.
- (4) Income credits resulting from prior deferrals of federal Federal income taxes.
- (5) Investment tax credit net.
 - (a) Investment credit realized.
 - (b) Investment credit amortized - Pre-Revenue Act of 1971.
 - (c) Investment credit amortized – Revenue Act of 1971.
- (6) The information in item 26(a)(1-4) for state income taxes.
- (7) A reconciliation of book to taxable income as shown in Format 26(a)(7) and a calculation of the book federal and state income tax expense for the test year using book taxable income as the starting point.
- (8) A copy of federal and state income tax returns for the taxable year ended during the test year, including supporting schedules.
- (9) A schedule of franchise fees paid to cities, towns, or municipalities during the test year, including the basis of these fees.

b. An analysis of Kentucky other operating taxes as shown in Format 26b.

A-26. a. Income Taxes:

(1) Federal operating income taxes deferred – accelerated tax depreciation:

Account 410101	\$35,162,591
Account 411101	<u>(\$17,657,132)</u>
Total	\$17,505,459

(2) Federal operating income taxes deferred – other:

Account 410101	\$59,227,034
Account 411101	<u>(\$55,230,738)</u>
Total	\$3,996,296

The \$3,996,296 represents taxes on all temporary differences other than depreciation-related items (e.g. employee benefits differences, regulatory adjustments, cash basis adjustments, etc.).

(3) Federal income taxes – operating: Account 409101 \$24,983,134

(4) Income credits:

From A-26 (a)(1) above	Account 411101	(\$17,657,132)
From A-26 (a)(2) above	Account 411101	<u>(\$55,230,738)</u>
Total		<u>(\$72,887,870)</u>

(5) Investment tax credit:

(i) Realized:	\$4,899,909
(ii) Amortized – Pre-Revenue Act of 1971:	\$0
(iii) Amortized – Revenue Act of 1971:	(\$3,192,486)

(6) State operating income taxes deferred – accelerated tax depreciation:

Account 410102	\$2,447,781
Account 411102	<u>(\$3,516,954)</u>
Total	(\$1,069,172)

State operating income taxes deferred – other:

Account 410102	\$9,880,210
Account 411102	<u>(\$8,952,646)</u>
Total	\$927,564

The \$927,564 represents taxes on all temporary differences other than depreciation-related items (e.g. employee benefits differences, regulatory adjustments, cash basis adjustments, etc.).

State income taxes – operating:	Account 409102	\$6,504,820
State income credits:		
From state “depreciation” above	Account 411102	(\$3,516,954)
From state “other” above	Account 411102	<u>(\$8,952,646)</u>
Total		(\$12,469,600)

- (7) See reconciliation attached.
- (8) The 2008 pro-forma federal and state income tax returns are attached and are provided under seal. A motion for confidential treatment of this information is filed simultaneously herewith.
- (9) City of Radcliff - \$85,208. The franchise payment is based on 3% of the total sales to non-industrial gas customers by LG&E and then remitted to the City of Radcliff by LG&E.

City of West Point - \$14,195. The franchise payment is based on 3% of the total sales to non-industrial electric and gas customers by LG&E and then remitted to the City of West Point by LG&E.

City of Muldraugh - \$20,002. The franchise payment is based on 3% of the total sales to non-industrial electric and gas customers by LG&E and then remitted to the City of Muldraugh by LG&E.

City of Pleasureville - \$3,066. The franchise payment is based on 3% of the total sales to non-industrial gas customers by LG&E and then remitted to the City of Pleasureville by LG&E.

City of Louisville - \$548,892. Basis is the annual gas franchise fee payment per the 1998 gas franchise agreement between the City of Louisville and LG&E. This is not a pass-through franchise and is booked as an expense.

- b. See analysis attached.

Louisville Gas and Electric Company

Case No. 2009-00549

Calculation of Book Federal and State Income Tax Expense

12 Months Ended 10/31/09

<u>Line No.</u>		<u>LG&E Total</u>	<u>Operating</u>	<u>Nonoperating</u>
1	Book Taxable Income	144,884,262	161,195,675	(16,311,413)
2	Permanent Differences:			
3	Dividend income exclusion (70%)	(216,755)	0	(216,755)
4	Meals and Entertainment (50%)	360,141	360,141	0
5	Non-Deductible Business Expenses	838,520	0	838,520
6	Section 199	(1,083,365)	(1,083,365)	0
7	FAS 112 Subsidy	48,971	48,971	0
8	Total Permanent Differences	(52,487)	(674,252)	621,765
9	Total Federal Temporary Differences	(46,556,806)	(62,770,679)	16,213,873
10	Subtotal	98,274,968	97,750,745	524,224
11	Total state tax expense	(6,480,975)	(6,529,821)	48,846
12	Federal Taxable Income	91,793,994	91,220,924	573,070
13	Federal Income Tax Rate	35.00%	35.00%	35.00%
14	Current Federal Tax Before Adjustments	32,127,898	31,927,323	200,575
15	Investment Tax Credit	(4,899,909)	(4,899,909)	0
16	R&E Credit	(35,374)	(35,374)	0
17	Prior Period Adjustments	(2,751,822)	(1,489,257)	(1,262,565)
18	Temporary Est vs Actual Adj- Offset on line 40	303,758	(519,649)	823,407
19	Total Federal Current Tax Expense	24,744,552	24,983,135	(238,583)
20	State Current Tax Expense:			
21	State Taxable Income	153,169,605	152,645,381	524,224
22	State tax adjustments:			
23	Dividend income (30%)	(92,895)	0	(92,895)
24	Exp Assoc With Non-Tax Income	31,041	0	31,041
25	State Taxable Income after adjustments	153,107,751	152,645,381	462,370
26	State Income Tax Rate	6.00%	6.00%	6.00%
27	SubTotal State Current Tax Expense	9,186,465	9,158,723	27,742
28	State Tax Adjustments:			
29	Coal Credit	(1,037,813)	(1,037,813)	0
30	Temporary Est vs Actual Adj - Offset on line 47	(398,382)	(537,646)	139,263
31	Prior Period Adjustments	(1,294,295)	(1,078,444)	(215,851)
32	Total State Current Tax Expense	6,455,975	6,504,821	(48,846)
33	Deferred Tax Adjustments:			
34	Total Federal Temporary Differences per above	46,556,806	62,770,679	(16,213,873)
35	Deferred State Tax Adjustments	101,887	(1,010,208)	1,112,096
		46,658,694	61,760,471	(15,101,777)
36	Federal Income Tax Rate	35.00%	35.00%	35.00%
37		16,330,543	21,616,165	(5,285,622)
38	Excess Deferrals	(634,058)	(634,058)	0
39	Investment Tax Credit - Net	1,707,423	1,707,423	0
40	Temporary Est vs Actual Adj - Offset on line 18	(303,758)	519,649	(823,407)
41	Federal Deferred Tax Expense	17,100,149	23,209,179	(6,109,029)
42	Total State Temporary Differences	(8,337,830)	7,876,042	(16,213,873)
43	State Income Tax Rate	6.00%	6.00%	6.00%
44	Subtotal	(500,270)	472,563	(972,832)
45	Excess Deferrals	(1,151,817)	(1,151,817)	0
46	Prior Period Adjustments, No Fed Effect	(1,943)	0	(1,943)
47	Temporary Est vs Actual Adj - Offset on line 30	398,382	537,646	(139,263)
48	State Deferred Tax Expense	(1,255,648)	(141,609)	(1,114,039)

Louisville Gas and Electric Company
Case No. 2009-00549
Reconciliation of Book Net Income and Federal Taxable Income
12 Months Ended 10/31/09

Line No.	Item	Total	Nonoperating	Operating	
				KY Retail	Other
1	Net Income per books	97,839,234	(8,800,917)	106,640,151	
2	Add income taxes:				
3	Federal income tax - current	24,983,134		24,983,134	
4	Federal income tax - deferred depreciation	17,505,459		17,505,459	
5	Federal income tax - deferred other	3,996,296		3,996,296	
6	Investment tax credit adjustment	1,707,423		1,707,423	
7	Federal income taxes charged to other income and deductions	(6,347,612)	(6,347,612)		
8	State income taxes	6,363,212		6,363,212	
9	State income taxes charged to other income and deductions	(1,162,884)	(1,162,884)		
10	Total	144,884,262	(16,311,413)	161,195,675	
11	Flow through items:				
12	Add:	0			
13	Deduct:	0			
14	Book taxable income	144,884,262	(16,311,413)	161,195,675	
15	Differences between book taxable income and taxable income per tax return:				
16	Add (See Below)	106,548,488	18,710,492	87,837,996	
17	Deduct (See Below)	159,638,756	1,826,009	157,812,747	
18	Taxable income per return	91,793,994	573,070	91,220,924	

Differences between book taxable income and taxable income per tax return

Add:

19	Capitalized Interest	12,480,111		12,480,111
20	Purchase Gas Adjustment	28,533,071		28,533,071
21	FAS 106 Post Retirement Benefits	592,370		592,370
22	FAS 87 Pension	28,496,354		28,496,354
23	Contributions in Aid of Construction	8,847,229		8,847,229
24	Cust Adv For Construction	205,262		205,262
25	ECR Ash Hauling	975,471		975,471
26	Vacation Pay	251,410		251,410
27	State Tax Current	2,542,438		2,542,438
28	Interest Rate Swaps	17,867,525	17,867,525	
30	MISO Exit Fees	1,137,916		1,137,916
31	Non-Deductible Business Expenses	714,116	714,116	
32	FAS 112 Subsidy	48,971		48,971
33	Fuel Adjustment Clause	2,625,942		2,625,942
35	Other	1,230,302	128,852	1,101,450
		<u>106,548,488</u>	<u>18,710,492</u>	<u>87,837,996</u>

Deduct:

36	Method Life/Tax Depreciation	11,935,682		11,935,682
37	Bonus Depreciation	42,775,800		42,775,800
38	Storm Damages	67,393,065		67,393,065
39	State Income Tax Expense	6,480,975	(48,846)	6,529,821
40	Ice Storm Damages-Capital	5,250,000		5,250,000
41	Tax Gain/Loss on Sale	12,223,551		12,223,551
42	FAS 143 ARO	894,767		894,767
43	Demand Side Management	2,649,810		2,649,810
44	Univ of Kentucky Contribution	250,000	250,000	
45	Mark to Market	833,146	1,301,533	(468,388)
46	Public Liability Reserve	425,590		425,590
47	Loss on Reacquired Debt-Amortization	5,045,026		5,045,026
48	Workers Compensation	412,079		412,079
49	Section 199	1,083,365		1,083,365
50	Prepaid Insurance	411,690		411,690
51	Regulatory Expenses	919,388		919,388
52	Other	654,821	323,321	331,500
		<u>159,638,756</u>	<u>1,826,009</u>	<u>157,812,747</u>

Louisville Gas and Electric Company
Case No. 2009-00549
Reconciliation of Book Net Income and State Taxable Income
12 Months Ended 10/31/09

Line No.	Item	Total	Nonoperating	Operating	
				KY Retail	Other
1	Net Income per books	97,839,234	(8,800,917)	106,640,151	
2	Add income taxes:				
3	Federal income tax - current	24,983,134		24,983,134	
4	Federal income tax - deferred depreciation	17,505,459		17,505,459	
5	Federal income tax - deferred other	3,996,296		3,996,296	
6	Investment tax credit adjustment	1,707,423		1,707,423	
7	Federal income taxes charged to other income and deductions	(6,347,612)	(6,347,612)		
8	State income taxes	6,363,212		6,363,212	
9	State income taxes charged to other income and deductions	(1,162,884)	(1,162,884)		
10	Total	144,884,262	(16,311,413)	161,195,675	
11	Flow through items:				
12	Add:	0			
13	Deduct:	0			
14	Book taxable income	144,884,262	(16,311,413)	161,195,675	
15	Differences between book taxable income and taxable income per tax return:				
16	Add (See Below)	106,762,681	18,741,533	88,021,148	
17	Deduct (See Below)	98,539,192	1,967,750	96,571,442	
18	Taxable income per return	153,107,751	462,370	152,645,381	

Differences between book taxable income and taxable income per tax return

Add:

19	Capitalized Interest	12,602,078		12,602,078
20	Method Life/Tax Depreciation	2,563,467		2,563,467
21	Purchase Gas Adjustment	28,533,071		28,533,071
22	FAS 106 Post Retirement Benefits	592,370		592,370
23	FAS 87 Pension	28,496,354		28,496,354
24	Contributions in Aid of Construction	8,887,387		8,887,387
25	Cust Adv For Construction	205,262		205,262
26	ECR Ash Hauling	975,471		975,471
27	Vacation Pay	251,410		251,410
28	Interest Rate Swaps	17,867,525	17,867,525	
29	MISO Exit Fees	1,137,916		1,137,916
30	Non-Deductible Business Expenses	714,116	714,116	
31	FAS 112 Subsidy	48,971		48,971
32	Fuel Adjustment Clause	2,625,942		2,625,942
34	Other	1,261,342	159,893	1,101,449
		<u>106,762,681</u>	<u>18,741,533</u>	<u>88,021,148</u>

Deduct:

35	Storm Damages	67,393,065		67,393,065
36	Ice Storm Damages-Capital	5,250,000		5,250,000
37	Tax Gain/Loss on Sale	12,223,551		12,223,551
38	FAS 143 ARO	894,767		894,767
39	Demand Side Management	2,649,810		2,649,810
40	Univ of Kentucky Contribution	250,000	250,000	
41	Mark to Market	833,146	1,301,533	(468,388)
42	Public Liability Reserve	425,590		425,590
43	Loss on Reacquired Debt-Amortization	5,045,026		5,045,026
44	Workers Compensation	412,079		412,079
45	Section 199	1,083,365		1,083,365
46	Prepaid Insurance	411,690		411,690
47	Regulatory Expenses	919,388		919,388
48	Other	747,714	416,216	331,498
		<u>98,539,192</u>	<u>1,967,750</u>	<u>96,571,442</u>

A Check if: 1a Consolidated return (attach Form 851) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/>	Use IRS label. <input type="checkbox"/> Otherwise, print or type. <input type="checkbox"/>	Name <u>Louisville Gas & Electric Company</u> <small>Number, street, and room or suite no. If a P.O. box, see instructions.</small> <u>P.O. BOX 32030</u> <small>City or town, state, and ZIP code</small> <u>Louisville, KY 40232</u>	B Employer identification number <u>61-0264150</u> C Date incorporated <u>07/02/1913</u> D Total assets (see instructions) \$ [REDACTED]
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CONFIDENTIAL INFORMATION REDACTED

THROUGH PAGE 62



Department of Revenue

PROFORMA RETURN

KENTUCKY CORPORATION
INCOME TAX AND LLET RETURN 2008

Taxable period beginning 1/1, 2008, and ending 12/31, 2008

B Check applicable box(es): LLET Receipts Method <input type="checkbox"/> Gross Receipts <input type="checkbox"/> Gross Profits <input type="checkbox"/> \$175 minimum Nonfiling Status Code Enter Code <u>10</u>	D Federal Identification Number <u>61-0264150</u>		Taxable Year Ending <u>12</u> / <u>08</u> Mo Yr	
	Name of Corporation or Affiliated Group (Print or type) Louisville Gas & Electric Company			State and Date of Incorporation KY <u>7/2/1913</u>
Number and Street P.O. Box 32030			Principal Business Activity in KY Public Utility	
City Louisville		State KY	ZIP Code 40232	Telephone Number 502-627-2685
C Income Tax Return <input type="checkbox"/> Elected Consolidated Attach Form 722 <input type="checkbox"/> Mandatory NEXUS Nonfiling Status Code Enter Code _____		E Name of Common Parent E.ON U.S. Investments Corp.		Kentucky Corporation/LLET Account Number <u>175050</u> NAICS Code Number (Relating to Kentucky Activity) (See www.census.gov) <u>221100</u>
F Check if applicable: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return (attach explanation) <input type="checkbox"/> Short-period return (attach explanation) <input type="checkbox"/> Change of name <input type="checkbox"/> Change of address				

CONFIDENTIAL INFORMATION REDACTED

THROUGH PAGE 23

Indiana Corporate Adjusted Gross Income Tax Return

For Calendar Year Ending December 31, 2008 or Other Tax Year
Beginning 2008 and Ending

Check box if name changed. <input type="checkbox"/>	
Federal Identification Number 61-0264150	
Principal Business Activity Code 221100	
Telephone Number 502-627-2685	

Name of Corporation Louisville Gas & Electric Company	
Number and Street P.O. BOX 32030	Indiana County or O.O.S. OOS
City Louisville, KY	State State
ZIP Code 40232	

CONFIDENTIAL INFORMATION REDACTED

THROUGH PAGE 15

Louisville Gas and Electric Company
Case No. 2009-00549
Analysis of Other Operating Taxes
12ME 10/31/09
'000 Omitted"

Line No.	Item (a)	Charged Expense (b)	Charged to Construction (c)	Charged to Other Accounts (Note 2) (d)	Amounts Accrued (e)	Amount Paid (f)
1	Kentucky Retail					
	(a) State Income	6,505	0	(49)	6,456	5,635
	(b) Franchise Fees	549	0	122	671	671
	(c) Ad Valorem	15,137	137	155	15,429	14,313
	(d) Payroll (employer's portion)	7,298	1,025	(2,304)	6,020	6,037
	(e) Other taxes	1,953	1,703	0	3,656	3,818
2	Total Retail [Line 1(a) through L 1(e)]	31,443	2,865	(2,076)	32,232	30,474
3	Other Jurisdictions					
4	Total per books (L2 and L3)	31,443	2,865	(2,076)	32,232	30,474

Note 1: Charged Expense column b, line 1, parts c, d and e above equal the Property and Other Tax line of the Income Statement.

Note 2: Amounts in the Charged to Other column d represent the following:

- Line 1 a. State Income Fees recorded as Other income and Deductions.
- Line 1 b. Franchise Fees recorded on the balance sheet in FERC account 165, Prepayments and FERC account 241, Tax Collections Payable.
- Line 1 c. Ad Valorem (Property) tax recorded to Other Income and Deductions and recorded to FERC balance sheet accounts 184 and 143.
- Line 1 d. Payroll tax accrued on LG&E affiliated companies. For example, when an Energy Services employee does work for LG&E that employee's payroll taxes are charged to LG&E but the payroll tax liability and payment are recorded at Energy Services company.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 27

Responding Witness: Shannon L. Charnas

Q-27. Provide the following net income information:

- a. A schedule of electric operations net income, per 1,000 kWh sold, per company books for the test year and the 3 calendar years preceding the test year. This data should be provided as shown in Format 27a.
- b. A schedule of gas operations net income, per Mcf sold, per company books for the test year and the 3 calendar years preceding the test year. This data should be provided as shown in Format 27b.

- A-27. a. See attached.
- b. See attached.

Louisville Gas and Electric Company Case No. 2009-00549 Electric Net Income per 1,000 KWH Sold For the Calendar Years 2006 through 2008 And for the Test Year ending October 31, 2009					
Line No.	Item (a)	12 Months Ended			Test Year October 2009 (e)
		Calendar Years Prior to Test Year			
		2006 (b)	2007 (c)	2008 (d)	
1	<u>Operating Income</u>				
2	Operating Revenues	\$ 48.13	\$ 49.48	\$ 50.83	\$ 52.49
3	<u>Operating Income Deductions</u>				
4	Operating and Maintenance Expenses:				
5	Fuel	14.94	16.84	17.26	18.66
6	Other Power Production Expenses	10.88	9.26	11.62	10.24
7	Transmission Expenses	0.29	0.64	0.75	0.71
8	Distribution Expenses	1.63	1.56	1.65	0.46
9	Customer Accounts Expenses	0.67	0.72	0.61	1.10
10	Sales Expenses	-	-	-	-
11	Administrative and General Expenses	3.36	2.98	2.92	4.03
12	Total (Line 5 through Line 11)	31.77	32.00	34.81	35.20
13	Depreciation Expenses	5.16	5.44	5.17	5.99
14	Amortization of Utility Plant Acquisition Adjustment	0.22	0.24	0.22	0.31
15	Regulatory Credits	(0.07)	(0.08)	(0.08)	(0.09)
16	Taxes Other Than Income Taxes	0.84	0.86	0.92	1.02
17	Income Taxes - Federal	2.54	2.16	1.64	0.71
18	Income Taxes - Other	0.45	0.47	0.13	0.19
19	Provision for Deferred Income Taxes	0.07	(0.08)	(0.04)	1.67
20	Investment Tax Credit Adjustment Net	(0.04)	0.28	0.22	0.10
21	Gain (Loss) from Disposition of Allowances	(0.05)	(0.03)	(0.02)	-
22	Accretion Expense	0.07	0.07	0.07	0.08
23	Total Utility Operating Expenses (Line 12 through Line 22)	40.96	41.33	43.04	45.18
24	Net Utility Operating Income (Line 2 less Line 23)	\$ 7.17	\$ 8.15	\$ 7.79	\$ 7.31

Louisville Gas and Electric Company Case No. 2009-00549 Electric Net Income per 1,000 KWH Sold For the Calendar Years 2006 through 2008 And for the Test Year ending October 31, 2009					
Line No.	Item (a)	12 Months Ended			
		Calendar Years Prior to Test Year			Test Year
		2006 (b)	2007 (c)	2008 (d)	October 2009 (e)
25	Other Income and Deductions (1)				
26	Other Income:				
27	Allowance Funds Used During Construction				
28	Miscellaneous Non-Operating Income				
29	Total Other Income				
30	Other Income Deductions:				
31	Miscellaneous Income Deductions				
32	Taxes Applicable to Other Inc and Ded:				
33	Income Taxes and Investment Tax Credits				
34	Taxes Other Than Income Taxes				
35	Total Taxes on Other Inc and Deductions				
36	Net Other Income and Deductions (1)				
37	Interest Charges (1)				
38	Interest on Long Term Debt				
39	Amortization of Debt Expense				
40	Other Interest Expense				
41	Total Interest Charges (1)				
42	Cumulative Effect of Acct. Chg. Net of Tax (1)				
43	Net Income (1)				
44	1,000 KWH Sold	19,586,474	18,843,874	19,966,828	18,260,045
<p>(1) The information for lines 25-43 is recorded in our financial statements on a combined basis and is not split between electric and gas lines of business.</p>					

Louisville Gas and Electric Company Case No. 2009-00549 Gas Net Income per 1,000 MCF Sold For the Calendar Years 2006 through 2008 And for the Test Year ending October 31, 2009					
Line No.	Item (a)	12 Months Ended			
		Calendar Years Prior to Test Year			Test Year October 2009 (e)
		2006 (b)	2007 (c)	2008 (d)	
1	<u>Operating Income</u>				
2	Operating Revenues	\$ 12.33	\$ 9.71	\$ 12.23	\$ 12.11
3	<u>Operating Income Deductions</u>				
4	Operating and Maintenance Expenses:				
5	Purchased Gas	8.42	7.27	10.45	6.80
6	Other Gas Supply Expense	0.79	(0.29)	(1.03)	1.98
7	Underground Storage	0.32	0.27	0.32	0.34
8	Transmission Expenses	0.04	0.03	0.03	0.03
9	Distribution Expenses	0.43	0.45	0.51	0.57
10	Customer Accounts Expenses	0.34	0.27	0.24	0.38
11	Sales Expenses	-	-	-	-
12	Administrative and General Expenses	0.53	0.41	0.38	0.52
13	Total (Line 5 through Line 12)	10.87	8.41	10.90	10.62
14	Depreciation Expenses	0.53	0.47	0.48	0.52
15	Amortization of Utility Plant Acquisition Adjustment	0.05	0.04	0.04	0.06
16	Regulatory Credits	(0.03)	(0.01)	(0.01)	(0.01)
17	Taxes Other Than Income Taxes	0.17	0.16	0.15	0.17
18	Income Taxes - Federal	0.40	(0.17)	0.19	0.35
19	Income Taxes - Other	0.08	(0.03)	0.04	0.09
20	Provision for Deferred Income Taxes	(0.30)	0.35	(0.10)	(0.26)
21	Investment Tax Credit Adjustment Net	(0.01)	-	-	-
22	Accretion Expense	0.02	0.01	0.01	0.01
23	Total Utility Operating Expenses (Line 13 through Line 22)	11.78	9.23	11.70	11.55
24	Net Utility Operating Income (Line 2 less Line 23)	\$ 0.55	\$ 0.48	\$ 0.53	\$ 0.56

Louisville Gas and Electric Company Case No. 2009-00549 Gas Net Income per 1,000 MCF Sold For the Calendar Years 2006 through 2008 And for the Test Year ending October 31, 2009					
Line No.	Item (a)	12 Months Ended			Test Year October 2009 (e)
		Calendar Years Prior to Test Year			
		2006 (b)	2007 (c)	2008 (d)	
25	Other Income and Deductions (1)				
26	Other Income:				
27	Allowance Funds Used During Construction				
28	Miscellaneous Non-Operating Income				
29	Total Other Income				
30	Other Income Deductions:				
31	Miscellaneous Income Deductions				
32	Taxes Applicable to Other Inc and Ded:				
33	Income Taxes and Investment Tax Credits				
34	Taxes Other Than Income Taxes				
35	Total Taxes on Other Inc and Deductions				
36	Net Other Income and Deductions (1)				
37	Interest Charges (1)				
38	Interest on Long Term Debt				
39	Amortization of Debt Expense				
40	Other Interest Expense				
41	Total Interest Charges (1)				
42	Cumulative Effect of Acct. Chg. Net of Tax (1)				
43	Net Income (1)				
44	MCF Sold	32,062,750	36,312,631	37,488,198	34,596,494
<p>(1) The information for lines 25-43 is recorded in our financial statements on a combined basis and is not split between electric and gas lines of business.</p>					

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 28

Responding Witness: Shannon L. Charnas

Q-28. Provide the following:

- a. The comparative operating statistics for electric operations as shown in Format 28a.
- b. The comparative operating statistics for gas operations as shown in Format 28b.

A-28. a. See attached.

b. See attached.

Louisville Gas and Electric Company
Case No. 2009-00549
Comparative Operating Statistics - Electric Operations
For Calendar Years 2006 through 2008
and Test Year ended October 2009
(Total Company)

Line No.	Item (a)	Calendar Years Prior to Test Year						Test Year	
		2006		2007		2008		Cost (h)	% Inc. (i)
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)		
1.	Fuel Costs:								
2.	Coal - cost per ton	34.22	14.49%	35.79	4.59%	39.24	41.54	5.86%	
3.	Oil - cost per gallon	1.31	21.30%	1.69	29.01%	2.06	1.69	-17.96%	
4.	Gas - cost per MCF	8.08	-21.02%	7.81	-3.34%	12.89	10.62	-17.61%	
5.	Costs Per Million BTU:								
6.	Coal	1.48	13.85%	1.55	4.73%	1.72	1.83	6.40%	
7.	Oil	9.35	20.80%	12.04	28.77%	14.72	12.06	-18.07%	
8.	Gas	7.88	-20.64%	7.62	-3.30%	12.57	10.38	-17.42%	
9.	Costs Per 1,000 kWh Sold:								
10.	Coal	13.86	21.90%	15.28	10.25%	16.22	18.25	12.52%	
11.	Oil	0.02	-50.00%	0.06	200.00%	0.05	0.06	20.00%	
12.	Gas	1.37	-38.84%	1.82	32.85%	1.52	0.94	-38.16%	
13.	Wages and Salaries - Charged Expense: (1)								
14.	Per Average Employee (1)	60,497	5.40%	62,002	2.49%	58,357	54,229	-7.07%	
15.	Depreciation Expense:								
16.	Per \$100 of Average Gross Plant in Service	3.03	-2.26%	3.05	0.66%	3.01	3.09	2.66%	

Louisville Gas and Electric Company

Case No. 2009-00549

Comparative Operating Statistics - Electric Operations

For Calendar Years 2006 through 2008

and Test Year ended October 2009

(Total Company)

Line No.	Item (a)	Calendar Years Prior to Test Year						Test Year	
		2006		2007		2008		Cost (h)	% Inc. (i)
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)		
17.	Purchased Power:								
18.	Per 1,000 kWh Purchased	34.30	8.17%	35.07	2.24%	33.81	-3.59%	35.68	5.53%
19.	Rents:								
20.	Per \$100 of Average Gross Plant in Service	0.056	24.44%	0.047	-16.07%	0.049	4.26%	0.051	4.08%
21.	Property Taxes:								
	Per Average \$100 of Average Plant in Service - Net	0.54	3.85%	0.50	-7.41%	0.55	10.00%	0.54	-1.82%
22.	Per Average \$100 of Average Plant in Service - Gross	0.31	3.33%	0.30	-3.23%	0.33	10.00%	0.32	-3.03%
23.	Payroll Taxes: (1)								
	Per Average Number of Employees whose Salary is Charged to Expense	5,026.87	2.28%	5,114.37	1.74%	5,097.07	-0.34%	5,086.81	-0.20%
24.	Per Average Salary of Employee whose Salary is Charged to Expense (1)	52.18	-1.71%	53.62	2.76%	59.83	11.58%	65.47	9.43%
25.	Per 1,000 kWh Sold (1)	0.16	6.67%	0.18	12.50%	0.17	-5.56%	0.19	11.76%
26.	Interest Expense:								
	Per \$100 of Average Debt Outstanding	4.42	12.47%	5.19	17.42%	4.91	-5.39%	4.51	-8.15%
28.	Per \$100 of Average Plant Investment	0.99	7.61%	1.21	22.22%	1.25	3.31%	1.09	-12.80%
29.	Per \$100 kWh Sold (2)	3.61	13.17%	4.37	21.05%	4.28	-2.06%	4.14	-3.27%

(1) Wages and salaries, payroll taxes, and average number of employees are for LG&E employees only. KU and Servco allocated labor and employees are not included because an allocated number of employees cannot be determined

(2) Interest Expense divided by Ultimate Consumer Revenues plus Resale Revenues.

Louisville Gas and Electric Company
Case No. 2009-00549
Comparative Operating Statistics - Gas Operations
For Calendar Years 2006 through 2008
and Test Year ended October 2009
(Total Company)

Line No.	Item (a)	Calendar Years Prior to Test Year										Test Year	
		2006		2007		2008		Cost (h)	% Inc. (i)	2008		Cost (h)	% Inc. (i)
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)						
1.	Cost per MCF of Purchased Gas	7.81	-25.55%	7.91	1.28%	10.06	27.18%	5.39	-46.42%				
	Cost of Propane Gas per MCF Equivalent for Peak	-	0.00%	-	0.00%	-	0.00%	-	0.00%				
2	Shaving	10.15	7.41%	7.64	-24.73%	10.07	31.81%	9.34	-7.25%				
3.	Cost per MCF of Gas Sold	2,718.02	95.83%	2,537.86	-6.63%	2,949.61	16.22%	2,013.50	-31.74%				
4.	Maintenance Cost per Transmission Mile	1,611.61	9.24%	2,074.49	28.72%	2,544.35	22.65%	2,638.28	3.69%				
5.	Maintenance Cost per Distribution Mile	0.01	0.00%	0.07	600.00%	0.05	-28.57%	0.07	40.00%				
6.	Sales Promotion Expense per Customer	52.31	-20.72%	45.81	-12.43%	44.33	-3.23%	56.52	27.50%				
7.	Administration and General Expense per Customer	38,150	0.31%	40,431	5.98%	42,135	4.21%	41,528	-1.44%				
8.	Wages and Salaries - Charged Expense - per Average Employee (1)												
9.	Depreciation Expense:												
	Per \$100 of Average Gross Depreciable Plant in Service	2.99	-0.33%	2.93	-2.01%	2.91	-0.68%	2.72	-6.53%				
10.	Rents:												
11.	Per \$100 of Average Gross Plant in Service	0.08	14.29%	0.08	0.00%	0.07	-12.50%	0.07	0.00%				
12.													

Louisville Gas and Electric Company
Case No. 2009-00549
Comparative Operating Statistics - Gas Operations
For Calendar Years 2006 through 2008
and Test Year ended October 2009
(Total Company)

Line No.	Item (a)	Calendar Years Prior to Test Year						Test Year				
		2006		2007		2008						
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)		Cost (h)	% Inc. (i)		
13.	Property Taxes:											
14.	Per Average \$100 of Net Plant in Service	0.86	-5.49%	0.87	1.16%	0.84	-3.45%			0.82	-2.38%	
15.	Payroll Taxes:											
	Per Average Number of Employees whose Salary is Charged to Expense (1)	3,191.40	1.38%	3,336.78	4.56%	3,431.29	2.83%			3,360.57	-2.06%	
16.	Interest Expense:											
17.	Per \$100 of Average Debt Outstanding	4.30	15.59%	4.79	11.40%	4.81	0.42%			4.92	2.29%	
18.	Per \$100 of Average Plant Investment	1.38	15.97%	1.58	14.49%	1.68	6.33%			1.47	-12.50%	
19.	Per MCF Sold	0.27	50.00%	0.28	3.70%	0.30	7.14%			0.30	0.00%	
20.	Meter Reading Expense per Meter	5.11	6.02%	4.99	-2.35%	5.13	2.81%			5.47	6.63%	

(1) Wages and salaries, payroll taxes, and average number of employees are for LG&E employees only. KU and Servco allocated labor and employees are not included because an allocated number of employees cannot be determined

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 29

Responding Witness: Shannon L. Charnas

- Q-29. Provide a statement of the electric plant in service and the gas plant in service, per company books, for the test year. This data should be presented as shown in Format 29.
- A-29. See Attachment 1 for Electric Plant in Service and Attachment 2 for Gas Plant in Service.

Louisville Gas and Electric Company Case No. 2009-00549 Statement of Electric Plant in Service For the Test Year (Total Company)						
Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
	<u>Intangible Plant</u>					
301	Organization	2,240.29	-	-	-	2,240.29
302	Franchises and Consents	100.00	-	-	-	100.00
303	Miscellaneous Intangible Plant	-	-	-	-	-
	Total Intangible Plant	2,340.29	-	-	-	2,340.29
	<u>Production Plant:</u>					
	<u>Steam Production</u>					
310	Land and Land Rights	6,302,989.56	-	-	-	6,302,989.56
311	Structures and Improvements	332,957,542.61	1,647,072.09	(277,656.42)	(2,876,958.00)	331,450,000.28
312	Boiler Plant Equipment	1,246,376,875.78	25,244,237.24	(8,761,942.71)	2,876,958.00	1,265,736,128.31
313	Engines and Engine-driven Generators		-	-	-	-
314	Turbogenerator Units	192,489,016.03	3,098,558.57	(754,567.93)	-	194,833,006.67
315	Accessory Electric Equipment	162,619,073.08	1,099,096.41	(197,218.87)	12,541,269.79	176,062,220.41
316	Miscellaneous Power Plant Equipment	12,503,586.08	769,730.53	(31,209.78)	-	13,242,106.83
317	Asset Retirement Cost - Steam	5,697,179.40	-	(13,009.93)	4,000.00	5,688,169.47
106	Completed Construction Not Classified	10,687,947.82	(1,578,263.13)	-	-	9,109,684.69
	Total Steam Production	1,969,634,210.36	30,280,431.71	(10,035,605.64)	12,545,269.79	2,002,424,306.22
	<u>Hydraulic Production</u>					
330	Land and Land Rights	6.50	-	-	-	6.50
331	Structures and Improvements	4,626,651.14	145,268.32	-	-	4,771,919.46
332	Reservoirs, Dams, and Waterways	11,456,922.47	-	-	-	11,456,922.47
333	Water Wheels, Turbines, and Generators	19,630,472.49	(32,334.80)	-	-	19,598,137.69
334	Accessory Electric Equipment	4,667,646.01	-	(1,371.95)	743,189.41	5,409,463.47
335	Miscellaneous Power Plant Equipment	249,962.25	31,738.01	-	-	281,700.26
336	Roads, Railroads, and Bridges	29,930.61	-	-	-	29,930.61

Louisville Gas and Electric Company Case No. 2009-00549 Statement of Electric Plant in Service For the Test Year (Total Company)						
Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
337	Asset Retirement Cost - Hydraulic Plant	31,162.95	-	-	-	31,162.95
106	Completed Construction Not Classified	14,370.40	2,581.79	-	-	16,952.19
	Total Hydraulic Production	40,707,124.82	147,253.32	(1,371.95)	743,189.41	41,596,195.60
	<u>Other Production</u>					
340	Land and Land Rights	8,132.93	-	-	-	8,132.93
341	Structures and Improvements	14,840,603.91	81,185.93	(25,423.33)	-	14,896,366.51
342	Fuel Holders, Producers, and Accessories	7,275,631.32	-	-	-	7,275,631.32
343	Prime Movers	150,235,077.47	9,829,443.68	(7,915,902.85)	-	152,148,618.30
344	Generators	33,141,949.04	-	(156.36)	-	33,141,792.68
345	Accessory Electric Equipment	16,403,167.39	5,637.05	(367.54)	3,381,620.44	19,790,057.34
346	Miscellaneous Power Plant Equipment	3,770,896.32	-	-	-	3,770,896.32
347	Asset Retirement Cost - Other Production	297,215.31	-	(78,906.72)	-	218,308.59
106	Completed Construction Not Classified	123,654.81	(123,654.81)	-	-	-
	Total Other Production	226,096,328.50	9,792,611.85	(8,020,756.80)	3,381,620.44	231,249,803.99
	Total Production Plant	2,236,437,663.68	40,220,296.88	(18,057,734.39)	16,670,079.64	2,275,270,305.81
	<u>Transmission Plant</u>					
350	Land and Land Rights	8,666,471.16	736,050.30	(48,061.88)	-	9,354,459.58
352	Structures and Improvements	3,443,348.77	2,312,361.63	(420,564.06)	(19,708.36)	5,315,437.98
353	Station Equipment	134,379,904.50	3,838,179.77	(3,878,288.41)	(18,939,472.42)	115,400,323.44
354	Towers and Fixtures	24,705,991.57	(21,930.86)	(53,942.96)	-	24,630,117.75
355	Poles and Fixtures	38,355,027.61	2,030,925.24	(167,619.91)	(37,517.29)	40,180,815.65
356	Overhead Conductors and Devices	38,895,512.25	1,433,293.34	(65,079.33)	(192,422.79)	40,071,303.47
357	Underground Conduit	1,880,752.49	-	(22,039.56)	-	1,858,712.93
358	Underground Conductors and Devices	5,303,988.77	-	(192,788.45)	-	5,111,200.32
359	Asset Retirement Cost - Transmission	5,686.67	-	-	(4,000.00)	1,686.67
106	Completed Construction Not Classified	5,934,782.25	(4,848,394.14)	-	(14,454.62)	1,071,933.49
	Total Transmission Plant	261,571,466.04	5,480,485.28	(4,848,384.56)	(19,207,575.48)	242,995,991.28

Louisville Gas and Electric Company Case No 2009-00549 Statement of Electric Plant in Service For the Test Year (Total Company)						
Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
	<u>Distribution Plant</u>					
360	Land and Land Rights	1,654,612.73	1,708,836.01	-	-	3,363,448.74
361	Structures and Improvements	6,130,215.41	163,484.43	(2,991,245.68)	19,708.36	3,322,162.52
362	Station Equipment	86,867,981.10	5,421,512.36	(13,209,229.80)	2,503,332.86	81,583,596.52
363	Storage Battery Equipment		-	-	-	-
364	Poles, Towers, and Fixtures	106,709,094.63	13,025,343.54	(649,690.75)	-	119,084,747.42
365	Overhead Conductors and Devices	182,021,709.51	26,834,003.18	(1,894,975.63)	-	206,960,737.06
366	Underground Conduit	62,534,874.05	3,455,909.90	(9,467.09)	-	65,981,316.86
367	Underground Conductors and Devices	95,365,944.13	17,596,970.33	(156,693.75)	-	112,806,220.71
368	Line Transformers	108,478,013.29	18,280,548.81	(558,331.55)	-	126,200,230.55
369	Services	24,560,986.91	456,444.65	(1,350.83)	-	25,016,080.73
370	Meters	34,626,021.11	2,864,012.06	(1,144,028.11)	-	36,346,005.06
371	Installations on Customers' Premises	-	-	-	-	-
372	Leased Property on Customers' Premises	-	-	-	-	-
373	Street Lighting and Signal Systems	67,121,502.85	1,284,251.72	(54,849.36)	-	68,350,905.21
374	Asset Retirement Cost - Distribution	37,674.29	-	-	-	37,674.29
106	Completed Construction Not Classified	52,828,707.93	(19,447,717.65)	-	14,454.62	33,395,444.90
	Total Distribution Plant	828,937,337.94	71,643,599.34	(20,669,862.55)	2,537,495.84	882,448,570.57

Louisville Gas and Electric Company Case No. 2009-00549 Statement of Electric Plant in Service For the Test Year (Total Company)						
Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
	General Plant					
389	Land and Land Rights	-	-	-	-	-
390	Structures and Improvements	-	-	-	-	-
391	Office Furniture and Equipment	-	-	-	-	-
392	Transportation Equipment	9,712,705.93	70,776.81	(65,032.51)	-	9,718,450.23
393	Stores Equipment	-	-	-	-	-
394	Tools, Shop, and Garage Equipment	3,194,244.23	148,227.29	(122,157.84)	-	3,220,313.68
395	Laboratory Equipment	1,496,151.35	-	-	-	1,496,151.35
396	Power Operated Equipment	2,336,203.89	75,289.84	(24,729.40)	-	2,386,764.33
397	Communication Equipment	-	-	-	-	-
398	Miscellaneous Equipment	-	-	-	-	-
399	Other Tangible Property	-	-	-	-	-
106	Completed Construction Not Classified	121,321.11	(121,321.11)	-	-	-
	Total General Plant	16,860,626.51	172,972.83	(211,919.75)	-	16,821,679.59
	Total Electric Plant in Service (1)	3,343,809,434.46	117,517,354.33	(43,787,901.25)	(0.00)	3,417,538,887.54

(1) Does not include Plant In Service common to both Electric and Gas

Louisville Gas and Electric Company Case No. 2009-00549 Statement of Gas Plant in Service For the Test Year (Total Company)						
Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
	<u>Intangible Plant</u>					
301	Organization	-	-	-	-	-
302	Franchises and Consents	1,187.49	-	-	-	1,187.49
303	Miscellaneous Intangible Plant	-	-	-	-	-
106	Completed Construction Not Classified	-	-	-	-	-
	Total Intangible Plant	1,187.49	-	-	-	1,187.49
	<u>Natural Gas Storage and Processing Plant:</u>					
	<u>Underground Storage Plant</u>					
350.1	Land	32,864.07	-	-	-	32,864.07
350.2	Rights-of-way	63,678.14	31,935.45	-	-	95,613.59
351	Structures and Improvements	3,032,394.99	181,423.33	(10,202.76)	-	3,203,615.56
352	Wells	8,765,660.15	494,627.30	(423,321.93)	-	8,836,965.52
352.1	Storage Leaseholds and Rights	548,241.14	-	-	-	548,241.14
352.2	Reservoirs	400,511.40	-	-	-	400,511.40
352.3	Non-recoverable Natural Gas	9,648,855.00	-	-	-	9,648,855.00
353	Lines	12,768,804.57	631,172.26	(26,987.44)	-	13,372,989.39
354	Compressor Station Equipment	15,231,778.28	2,089,175.23	(2,248,342.48)	-	15,072,611.03
355	Measuring and Regulating Equipment	387,809.47	-	(1,134.21)	-	386,675.26
356	Purification Equipment	9,933,660.66	129,513.12	(18,065.88)	-	10,045,107.90
357	Other Equipment	1,067,350.29	138,396.24	(11,542.97)	-	1,194,203.56
358	Asset Retirement Obligation - UG Storage	541,132.02	-	(20,139.63)	-	520,992.39
106	Completed Construction Not Classified	1,211,341.83	2,931,506.10	-	-	4,142,847.93
	Total Underground Storage Plant	63,634,082.01	6,627,749.03	(2,759,737.30)	-	67,502,093.74
	<u>Transmission Plant</u>					
365.1	Land and Land Rights	-	-	-	-	-
365.2	Rights-of-way	220,659.05	-	-	-	220,659.05
366	Structures and Improvements	-	-	-	-	-
367	Mains	12,681,249.04	761,957.99	(5,662.32)	-	13,437,544.71
368	Compressor Station Equipment	-	-	-	-	-
369	Measuring and Regulating Equipment	-	-	-	-	-
370	Communications Equipment	-	-	-	-	-
371	Other Equipment	-	-	-	-	-

Louisville Gas and Electric Company Case No. 2009-00549 Statement of Gas Plant in Service For the Test Year (Total Company)						
Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
106	Completed Construction Not Classified	-	1,250,818.32	-	-	1,250,818.32
	Total Transmission Plant	12,901,908.09	761,957.99	(5,662.32)	-	14,909,022.08
	<u>Distribution Plant</u>					
374	Land and Land Rights	133,742.81	-	-	-	133,742.81
375	Structures and Improvements	729,373.46	-	(27,426.45)	-	701,947.01
376	Mains	279,586,445.81	5,838,856.73	(1,459,370.85)	-	283,965,931.69
377	Compressor Station Equipment	-	-	-	-	-
378	Measuring and Regulating Equipment -- General	8,254,320.81	1,003,234.57	(97,249.00)	-	9,160,306.38
379	Measuring and Regulating Equipment -- City Gate	3,905,027.25	105,907.73	(7,011.67)	-	4,003,923.31
380	Services	137,889,498.60	204,051.88	(6,829.88)	-	138,086,720.60
381	Meters	31,466,236.43	4,966,383.71	(1,520,755.71)	-	34,911,864.43
382	Meter installations	-	-	-	-	-
383	House Regulators	10,239,444.27	4,476,406.65	(863,588.81)	-	13,852,262.11
384	House Regulatory Installations	-	-	-	-	-
385	Industrial Measuring and Regulating Station Equipment	159,361.88	11,863.75	(15,456.54)	-	155,769.09
386	Other Property on Customers' Premises	-	-	-	-	-
387	Other Equipment	51,112.34	-	-	-	51,112.34
388	Asset Retirement Obligation - Distribution	30,769.48	-	-	-	30,769.48
106	Completed Construction Not Classified	36,994,636.50	10,069,197.62	-	-	47,063,834.12
	Total Distribution Plant	509,439,969.64	26,675,902.64	(3,997,688.91)	-	532,118,183.37
	<u>General Plant</u>					
389	Land and Land Rights	-	-	-	-	-
390	Structures and Improvements	-	-	-	-	-
391	Office Furniture and Equipment	-	-	-	-	-
392	Transportation Equipment	2,383,892.77	-	(68,039.84)	-	2,315,852.93
393	Stores Equipment	-	-	-	-	-
394	Tools, Shop, and Garage Equipment	3,750,330.14	145,383.61	(107,752.67)	-	3,787,961.08
395	Laboratory Equipment	436,783.37	-	(6,756.83)	-	430,026.54

Louisville Gas and Electric Company Case No 2009-00549 Statement of Gas Plant in Service For the Test Year (Total Company)						
Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
396	Power Operated Equipment	2,467,466.58	37,337.36	(23,647.52)	-	2,481,156.42
397	Communication Equipment	-	-	-	-	-
398	Miscellaneous Equipment	-	-	-	-	-
399	Other Tangible Property	-	-	-	-	-
106	Completed Construction Not Classified	-	181,990.95	-	-	181,990.95
	Total General Plant	9,038,472.86	364,711.92	(206,196.86)	-	9,196,987.92
	Total – Account No. 101	556,809,641.76	21,247,626.91	(6,969,285.39)	-	571,087,983.28
102	Gas Plant Purchased	-	-	-	-	-
102	Gas Plant Sold	-	-	-	-	-
103	Experimental Gas Plant Unclassified	-	-	-	-	-
	Total Gas Plant in Service (1)	595,015,620.09	35,681,139.90	(6,969,285.39)	-	623,727,474.60

(1) Does not include Plant In Service common to both Electric and Gas

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 30

Responding Witness: Shannon L. Charnas

Q-30. Provide the following information for the electric operations and the gas operations separately. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

- a. A detailed analysis of all charges booked during the test year for advertising expenditures. include a complete breakdown of Account No. 913 - Advertising Expenses, and any other advertising expenditures included in any other expense accounts, as shown in Format 30a. The analysis should specify the purpose of the expenditure and the expected benefit to be derived.
- b. An analysis of Account No. 930 - Miscellaneous General expenses for the test year. Include a complete breakdown of this account as shown in Format 30b and provide detailed workpapers supporting this analysis. At a minimum, the workpapers should show the date, vendor, reference (ie., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Format 30b.
- c. An analysis of Account No. 426 -- Other Income Deductions for the test year. Include a complete breakdown of this account as shown in Format 30c, and provide detailed workpapers supporting this analysis. At a minimum, the workpapers should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Format 30c.

A-30. a. See attached.

b. See attached.

c. See attached.

Louisville Gas and Electric Company							
Case No. 2009-00549							
Analysis of Advertising Expenses (Including Account No. 913) For the Test Year							
Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Rate Case (e)	Other (f)	Total (g)
	Electric:						
1.	Newspaper	\$ -	\$ 19,962	\$ 1,972	\$ -	\$ -	\$ 21,934
2.	Magazines and Other	-	14,644	21,119	-	6,427	42,190
3.	Television	-	170,035	36,521	-	-	206,556
4.	Radio	-	10,139	58,785	-	-	68,924
5.	Direct Mail	-	129,135	-	-	-	129,135
6.	Other (community events, etc.)	42,906	17,803	39,632	-	12,091	112,432
7.	Total Electric	42,906	361,718	158,029	-	18,518	581,171
8.	Amount Assigned to Ky Retail Electric	\$ 42,906	\$ 361,718	\$ 158,029	\$ -	\$ 18,518	\$ 581,171
	Gas:						
9.	Newspaper	\$ -	\$ 7,013	\$ 845	\$ -	\$ -	\$ 7,858
10.	Magazines and Other	-	5,145	11,879	-	2,997	20,021
11.	Television	-	59,742	18,258	-	-	78,000
12.	Radio	-	3,562	26,732	-	-	30,294
13.	Direct Mail	-	45,372	-	-	-	45,372
14.	Other (community events, etc.)	22,308	6,255	20,229	-	4,013	52,805
15.	Total Gas	22,308	127,089	77,943	-	7,010	234,350
16.	Amount Assigned to Kentucky Retail Gas	\$ 22,308	\$ 127,089	\$ 77,943	\$ -	\$ 7,010	\$ 234,350

The purpose and benefit for the advertising expenses are to promote/provide:

Safety and Public Awareness
Public Information
Community Relations
Environmental Awareness
Customer Information

Column (b) is Account 913 advertising and has been removed from expenses in proforma adjustments. See Rives Exhibit 1, Reference Schedule 1.23.

Column (c) is Account 930.1 advertising and has been removed from expenses in proforma adjustments. See Rives Exhibit 1, Reference Schedule 1.23.

Column (d) is Account 909 advertising.

Column (f) is various accounts.

All expenses, unless specifically designated as electric or gas, are considered common and are allocated based on the Annual Common Cost Allocation Computation as detailed below:

Allocation calculation for columns (b), (d) and (f) and for 2008:

Electric Labor	\$ 51,554,218	79% Electric %
Gas Labor	14,063,644	21% Gas %
Total	<u>\$ 65,617,862</u>	100%

Allocation calculation for columns (b), (d) and (f) and for 2009:

Electric Labor	\$ 58,221,015	80% Electric %
Gas Labor	14,554,636	20% Gas %
Total	<u>\$ 72,775,651</u>	100%

All expenses in column (c), unless specifically designated as electric or gas, are considered common expenses and are allocated 74% to electric and 26% to gas. These percentages are based on the Common Utility Plant Study.

Louisville Gas and Electric Company		
Case No. 2009-00549		
Analysis of Account No. 930 - Miscellaneous General Expenses For the Test Year		
Line No.	Item (a)	Amount (b)
	Electric:	
1.	Industry Association Dues	\$ 1,027,063
2.	Stockholder and Debt Service Expenses	-
3.	Institutional Advertising	-
4.	Conservation Advertising	-
5.	Rate Department Load Studies	-
6.	Director's Fees and Expenses	-
7.	Dues and Subscriptions	160,793
8.	Miscellaneous	73,601
9.	Total Electric	1,261,457
10.	Amount Assigned to Kentucky Retail Electric	\$ 1,261,457
	Gas:	\$ -
1.	Industry Association Dues	196,069
2.	Stockholder and Debt Service Expenses	-
3.	Institutional Advertising	-
4.	Conservation Advertising	-
5.	Rate Department Load Studies	-
6.	Director's Fees and Expenses	-
7.	Dues and Subscriptions	4,384
8.	Miscellaneous	15,478
9.	Total Gas	215,931
10.	Amount Assigned to Kentucky Retail Gas	\$ 215,931

Note: All Miscellaneous General Expenses, unless specifically designated as electric or gas, are considered common expenses and are allocated 74% to electric and 26% to gas, based on the Common Utility Plant Study.

930.1 is included in response to question 30(a).

Louisville Gas and Electric Company
 FERC 930
 12 Months Ended October 31, 2009

PERIOD	Vendor Name or Batch Name	Invoice Number or Journal Name	Description	Total Cost
Mar-09	AMERICAN GAS ASSOCIATION	AMERIC032009	ASSOCIATION DUES	133,333.44
Mar-09	EPR	EP00358811	QUARTERLY PAYMENT	131,267.36
Mar-09	EPR	EP00358811	QUARTERLY PAYMENT	67,168.41
Mar-09	EPR	EP00361718	QUARTERLY PMT MEMBERSHIP	131,267.36
May-09	EPR	EP00361718	QUARTERLY PMT MEMBERSHIP	67,168.41
May-09	EPR	EP00363583	MEMBERSHIP	5,270.02
May-09	EPR	EP00363584	MEMBERSHIP	5,270.02
May-09	EPR	EP00365591	MEMBERSHIP	110,818.69
May-09	EPR	EP00365591	MEMBERSHIP	67,168.41
Jul-09	EPR	EP00365591	MEMBERSHIP	4,449.06
Jul-09	EPR	EP00365591	MEMBERSHIP	110,818.69
Oct-09	EPR	EP00368887	QUARTERLY PYMT	67,168.41
Oct-09	EPR	EP00368887	QUARTERLY PYMT	67,168.41
Oct-09	EPR	EP00368931	ANNUAL RESEARCH PORTFOLIO	64,682.18
Oct-09	EPR	EP00368931	ANNUAL RESEARCH PORTFOLIO	11,542.50
Sep-09	EDISON ELECTRIC INSTITUTE	1000080921	MEMBERSHIP	241,289.82
Sep-09	EDISON ELECTRIC INSTITUTE	1000082883	MEMBERSHIP	1,223,151.84
Sep-09	EDISON ELECTRIC INSTITUTE	DUES200924	MEMBERSHIP	1,041.67
Nov-08	MEK Spreadsheet 16800996: A. 10994	J110-0100-1108 Accrual USD 01-NOV-08	Util. Infrastructure Research-Memb Fee	1,041.66
Dec-08	MEK Spreadsheet 17133738: A. 10994	J110-0100-1208 Accrual USD 01-DEC-08	Util. Infrastructure Research-Memb Fee	1,041.67
Jan-09	DLB Spreadsheet 17412991: A. 26377	J110-0100-0109 Accrual USD 01-JAN-09	Util. Infrastructure Research-Memb Fee	8,695.00
Feb-09	WEBSURVEYOR CORP #100623	18-FEB-2009 07:31 SERV	JPMORGAN CHASE BANK	1,041.67
Feb-09	DLB Spreadsheet 17677993: A. 26377	J110-0100-0209 Accrual USD 01-FEB-09	Util. Infrastructure Research-Memb Fee	7,347.50
Mar-09	CHARTWELL INC	1194	Chartwell Research	1,041.66
Mar-09	DLB Spreadsheet 17958137: A. 26377	J110-0100-0309 Accrual USD 01-MAR-09	Util. Infrastructure Research-Memb Fee	1,041.67
Apr-09	DLB Spreadsheet 18257768: A. 26377	J110-0100-0409 Accrual USD 01-APR-09	Util. Infrastructure Research-Memb Fee	99,500.00
May-09	UNIVERSITY OF KY RESEARCH FOUNDATION	500079149	Fee. 2007-2008. Carbon Capturing Research	1,041.67
May-09	MLL Spreadsheet 18541499: A. 26281	J110-0100-0509 Accrual USD 01-MAY-09	Util. Infrastructure Research-Memb Fee	1,041.67
Jun-09	DLB Spreadsheet 18844121: A. 26377	J110-0100-0609 Accrual USD 01-JUN-09	Util. Infrastructure Research-Memb Fee	1,041.67
Jun-09	JWB Spreadsheet 19086065: A. 26465	J110-0100-0709 Accrual USD 01-JUL-09	Util. Infrastructure Research-Memb Fee	1,041.67
Jul-09	JLG Spreadsheet 19314205: A. 5084	J110-0100-0809 Accrual USD 01-AUG-09	Midwest Ozone Group membership group	23,265.00
Aug-09	JACKSON KELLY PLLC	JKMO023009	Utility Water Act Group membership dues	2,822.79
Sep-09	HUNTON AND WILLIAMS LLP	G647421	Utility Water Act Group membership dues	2,270.36
Sep-09	HUNTON AND WILLIAMS LLP	G747892	Utility Water Act Group membership dues	1,914.51
Sep-09	HUNTON AND WILLIAMS LLP	G764558	Utility Water Act Group membership dues	1,300.63
Sep-09	HUNTON AND WILLIAMS LLP	G669057	Utility Water Act Group membership dues	1,167.92
Sep-09	HUNTON AND WILLIAMS LLP	G730690	Utility Water Act Group membership dues	1,094.73
Sep-09	HUNTON AND WILLIAMS LLP	G698993	Utility Water Act Group membership dues	1,041.66
Sep-09	JLG Spreadsheet 19563586: A. 5084	J110-0100-0909 Accrual USD 01-SEP-09	Util. Infrastructure Research-Memb Fee	895.60
Sep-09	HUNTON AND WILLIAMS LLP	G684662	Utility Water Act Group membership dues	765.09
Sep-09	HUNTON AND WILLIAMS LLP	G715353	Utility Water Act Group membership dues	1,262.29
Sep-09	HUNTON AND WILLIAMS LLP	G793071	Utility Water Act Group membership dues	1,041.66
Oct-09	JLG Spreadsheet 19799990: A. 5084	J110-0100-1009 Accrual USD 01-OCT-09	Util. Infrastructure Research-Memb Fee	375.00
Various	Various	Various	Various - Under \$500	165,176.42
Nov-08	BWS Spreadsheet 17124481: A. 10937	J133-0110-1208 Other USD 01-DEC-08	Carbon Storage Project	(500.00)
Nov-08	CMJ Spreadsheet 17122770: A. 5725	J188-0100-1208 Adjustment USD 01-DEC-08	Clear Over & Short account	(1,726.52)
Nov-08	BWS Spreadsheet 17124481: A. 10937	EP00359009	Carbon Storage Project	(57,154.06)
Dec-08	EPR	EP00359009	EPR: 69031-TC Continuous Boiler Tuning Demo w/ ZolaBOSS (73,500.00
Dec-08	EPR	EP00359009	EPR: 66161-TC NDE Proficiency Demonstrations Invoice EPO0:	6,218.75
Dec-08	CMJ Spreadsheet 17659000: A. 5725	J118-0100-0209 Adjustment USD 01-FEB-09	RECLASS UNBILLED IBEW CHARGES TO OPERATING	6,162.21
Dec-08	BWS Spreadsheet 17124481: A. 10937	J133-0110-1208 Other USD 01-DEC-08	Carbon Storage Project	(66,178.36)
Dec-08	JEFF CITY/OFF RECORDERS #744828	14-OCT-2009 13:13 SERV	JPMORGAN CHASE BANK	687.00
Jan-09	KLT Spreadsheet 17147402: A. 4800	J216-0100-1208 Adjustment USD 01-DEC-08	Sales Tax Refund	(89,915.49)
Jan-09	CMJ Spreadsheet 17659000: A. 5725	J118-0100-0209 Adjustment USD 01-FEB-09	RECLASS UNBILLED IBEW CHARGES TO OPERATING	5,761.51
Feb-09	CMJ Spreadsheet 17659000: A. 5725	J118-0100-0209 Adjustment USD 01-FEB-09	RECLASS UNBILLED IBEW CHARGES TO OPERATING	5,286.12
Feb-09	CMJ Spreadsheet 17659000: A. 5725	EP00357841	EPR: 63678-TC EDF Renewable Reinvestment EP00357841	4,975.00

Louisville Gas and Electric Company
 FERC 930
 12 Months Ended October 31, 2009

PERIOD	Vendor Name or Batch Name	Invoice Number or Journal Name	Description	Total Cost
Feb-09	BELLOMY RESEARCH INC	91018	Residential Competitive CSAT Tracker	4,900.00
Feb-09	CMJ Spreadsheet 19817070: A 5725	J118-0100-1009 Adjustment USD 01-OCT-09	RECLASS UNBILLED IBEW CHARGES TO OPERATING	4,638.58
Feb-09	CMJ Spreadsheet 18530978: A 5725	J118-0100-1009 Adjustment USD 01-MAY-09	RECLASS UNBILLED IBEW CHARGES TO OPERATING	3,811.42
Feb-09	JEFF CTY/OFF RECORDERS #744828	28-JUL-2009 13:16 SERV	JPMORGAN CHASE BANK	641.00
Mar-09	CMJ Spreadsheet 17659000: A 5725	J118-0100-0209 Adjustment USD 01-FEB-09	RECLASS UNBILLED IBEW CHARGES TO OPERATING	28,405.22
Mar-09	MARKETING ENDEAVORS LLC	3540	CCS(CIS)/CSS Customer Testing	24,500.00
Mar-09	CMJ Spreadsheet 17945787: A 5725	J118-0100-0309 Adjustment USD 01-MAR-09	RECLASS UNBILLED IBEW CHARGES TO OPERATING	14,234.29
Mar-09	SCHMIDT CONSULTING SERVICES INC	860901	Smart Meter Primary Research Report	3,500.00
Mar-09	EPR	EP00358111	Invoice #EP00358034 - TC Ohio River CWS Research cod per	14,060.00
Mar-09	EPR	EP00357875	Invoice #EP00358111 - TC Road Base Monitoring cod per	1,805.97
Apr-09	EPR	KENTUCO20609A	REPORTING FEES	10,000.00
Apr-09	KENTUCKY STATE TREASURER	J118-0100-1009 Adjustment USD 01-OCT-09	RECLASS UNBILLED IBEW CHARGES TO OPERATING	1,070.00
May-09	CMJ Spreadsheet 19817070: A 5725	KENTUC11208	RENEWAL EPA ID NUMBER	2,803.07
May-09	KENTUCKY STATE TREASURER	23-MAR-2009 14:45 SERV	JPMORGAN CHASE BANK	1,050.00
May-09	JEFF CTY/OFF RECORDERS #744828	J118-0100-1009 Adjustment USD 01-OCT-09	RECLASS UNBILLED IBEW CHARGES TO OPERATING	7,118.47
Jun-09	CMJ Spreadsheet 19817070: A 5725	J255-0020-1009 Adjustment USD 01-OCT-09	RECLASS UNBILLED IBEW CHARGES TO OPERATING	13,094.00
Jul-09	SLR Spreadsheet 19815948: A 13047	KY0041971	EPR - Energy Svcs	2,560.00
Jul-09	KENTUCKY STATE TREASURER	24-NOV-2008 12:57 SERV	PERMIT FEE-TRIMBLE CO	1,455.00
Jul-09	JEFF CTY/OFF RECORDERS #744828	KENTUC040609LGE	JPMORGAN CHASE BANK	1,440.45
Jul-09	EPR	EP00352144	03/09 GROSS RECEIPTS	6,218.75
Aug-09	JWB Spreadsheet 19824112: A 26465	J003-0020-1009 Accrual USD 31-OCT-09	EPR: THURSTON: 66161-TC NDE Proficiency Demonstrations	1,353.14
Sep-09	AMERICAN EXPRESS CORP	BTAG052609LGE	Legal Accrual - Generation	705.90
Oct-09	EPR	2348	BRENDA FOGERTY	14,500.00
Oct-09	HORIZON RESEARCH INTL INC	J118-0100-0209 Adjustment USD 01-FEB-09	EPR: 68870-TC Continuous Particulate Matter (PM) Monitor De	12,150.00
Oct-09	CMJ Spreadsheet 17659000: A 5725	J118-0100-0709 Adjustment USD 01-JUL-09	Focus groups on topic of perceptions of energy issues	11,025.92
Oct-09	CMJ Spreadsheet 19084255: A 5725	14-OCT-2009 03:13 SERV	RECLASS UNBILLED IBEW CHARGES TO OPERATING	1,350.80
Oct-09	WKI*CORPORATION #741742	J118-0100-0709 Adjustment USD 01-JUL-09	RECLASS UNBILLED IBEW CHARGES TO OPERATING	1,323.60
Oct-09	CMJ Spreadsheet 19084255: A 5725	J118-0100-0709 Adjustment USD 01-JUL-09	JPMORGAN CHASE BANK	1,319.66
Oct-09	CMJ Spreadsheet 19084255: A 5725	28-OCT-2008 14:51 SERV	RECLASS UNBILLED IBEW CHARGES TO OPERATING	1,259.70
Oct-09	JEFF CTY/OFF RECORDERS #744828	J118-0100-1009 Adjustment USD 01-OCT-09	JPMORGAN CHASE BANK	782.00
Various	Various	Various	RECLASS UNBILLED IBEW CHARGES TO OPERATING	751.61
Various	Various	Various	Various - Under \$500	7,235.95
TOTAL MISCELLANEOUS				89,079.66

\$ 1,477,387.92

Louisville Gas and Electric Company		
Case No. 2009-00549		
Analysis of Account No. 426 - Other Income Deductions For the Test Year		
Line No.	Item (a)	Amount (b)
	Electric:	
1.	Donations	\$ 717,194
2.	Expenditures for certain Civic, Political and Related Activities	573,173
3.	Other Deductions	
	Penalties	14,923
	Foreign Exchange Losses	44,225
	Mark-to-Market Non-hedging Losses	211,508
	Mark-to-Market Hedging Losses	28,200,720
	Hedge Ineffectiveness on Interest Rate Swap	6,407,736
	Amortization of OCI - Effective Portion of Interest Rate Swap	(563,728)
	Other Miscellaneous Deductions	966,361
	Total	35,281,745
4.	Total	\$ 36,572,112
	Gas:	
1.	Donations	\$ 163,470
2.	Expenditures for certain Civic, Political and Related Activities	142,520
3.	Other Deductions	
	Penalties	350,592
	Foreign Exchange Losses	11,746
	Mark-to-Market Non-hedging Losses	-
	Mark-to-Market Hedging Losses	194
	Hedge Ineffectiveness on Interest Rate Swap	-
	Amortization of OCI - Effective Portion of Interest Rate Swap	-
	Other Miscellaneous Deductions	116,029
	Total	478,561
4.	Total	\$ 784,551

Note: All expenses, unless specifically designated as electric or gas, are considered common and are allocated based on the Annual Common Cost Allocation Computation as detailed below:

Allocation calculation for 2008:

Electric Labor	\$ 51,554,218	79% Electric %
Gas Labor	14,063,644	21% Gas %
Total	<u>\$ 65,617,862</u>	100%

Allocation calculation for 2009:

Electric Labor	\$ 58,221,015	80% Electric %
Gas Labor	14,554,636	20% Gas %
Total	<u>\$ 72,775,651</u>	100%

Louisville Gas and Electric Company
 FERC 426
 12 Months Ended October 31, 2009

GL Date	AP Vendor Name or JE Batch Name	AP Invoice Number or Journal Name	Invoice Line Description of JE Line Description	Amount
Nov-08	PROJECT WARM	PROJEC110408	HOLIDAY HOUSE WARMING SPONSOR	5,000.00
Nov-08	COMMUNITY WINTERHELP INC	COMMUN110608	CONTRIBUTION	2,308.56
Nov-08	WEST LOUISVILLE PERFORMING ARTS ACADEMY INC	WESTLO111108	HOPE AWARDS DINNER CONCERT SPONSOR	1,500.00
Nov-08	AMERICAN COALASH ASSOCIATION	AMERIC110708	SPONSOR-WORLD OF COAL ASH	1,332.00
Nov-08	COURIER JOURNAL GENERA #118829	17-NOV-2008 13:20 LUTL	Donation of a subscription to a school	1,281.00
Nov-08	WOODSONG INC	WOODSO121008	THE BALLARD OF THOREAU	7,760.00
Dec-08	COMMUNITY WINTERHELP INC	COMMUN121108	CONTRIBUTIONS	7,000.00
Dec-08	THE CENTER FOR WOMEN	THECEN121908	CK TO LEANDRA STEVENS - EON 11	5,000.00
Dec-08	ACTORS THEATRE OF LOUISVILLE	ACTORS121008	FAMILY AWARD EVENT SPONSOR	5,000.00
Dec-08	COMMUNITY WINTERHELP INC	COMMUN121908	WINTER HELP	5,000.00
Dec-08	COMMUNITY WINTERHELP INC	JUVEN121808	2009 ANNUAL GALA & AWARDS PROGRAM	2,500.00
Dec-08	JUVENTUS LS DIVISION I SOCCER TEAM	AFRICA121908	PPR BREAKFAST SPONSOR	1,250.00
Dec-08	AFRICAN AMERICAN HERITAGE	AMERIC121708	CHRISTMAS PROGRAM SPONSOR	1,000.00
Dec-08	AMERICAN RED CROSS	FROSTM121608	FUNDRAISER-SPONSOR	1,000.00
Dec-08	FROST MIDDLE SCHOOL YOUTH SERVICE CENTER	LOUISV120308	Expenses for Sponsorship of Walden Project	604.50
Dec-08	LOUISVILLE COMPREHENSIVE CARE	16-DEC-2008 12:50 SERV	PPR BREAKFAST SPONSOR	500.00
Dec-08	MINIT PRINT-IT #160721 CORRECT ACCT	AMERIC121708	KIDS COPS AND CHRISTMAS	500.00
Dec-08	AMERICAN RED CROSS	LOUISV121708	ANNUAL FUND GOAL	500.00
Dec-08	LOUISVILLE METRO POLICE DEPT	LOUISV121608	CHRISTMAS FOR STUDENTS	100,000.00
Dec-08	LOUISVILLE SCIENCE CENTER	WATSON121708	ANNUAL DONATION	15,000.00
Dec-08	WATSON LANE ELEMENTARY FAMILY RESOURCE CENTER	PROJEC011509	JPMORGAN CHASE BANK	13,856.71
Jan-09	PROJECT WARM	15-JAN-2009 11:27 SERV	CONTRIBUTIONS	5,000.00
Jan-09	FUND FOR THE ARTS #102954	COMMUN011009	RIVER SWEEP CONTRIBUTION	4,186.91
Jan-09	COMMUNITY WINTERHELP INC	OHIOR011509	Expenses for Sponsorship of Walden Project	2,800.00
Jan-09	OHIO RIVER VALLEY WATER SANITATION COMMISSION	27-JAN-2009 11:34 SERV	DONATION	2,500.00
Jan-09	MASS PRODUCTION, INC. #160721	LOUISV010209	CONTRIBUTION	2,200.00
Jan-09	LOUISVILLE METRO COMMUNITY ACTION PARTNERSHIP	J603-0100-0109 Adjustment USD 01-JAN-09	CK TO LEANDA STEVENS - EON 11	2,182.01
Jan-09	COMMUNITY WINTERHELP INC	JEFFER012609	JPMORGAN CHASE BANK	1,000.00
Jan-09	JEFFERSON COUNTY PUBLIC SCHOOLS	27-JAN-2009 11:34 SERV	2009 BLUEGRASS BALL SPONSOR	500.00
Jan-09	THE SILVER SPOON INC #102954	THEKEN010609	HOST LEVEL SPONSOR	500.00
Jan-09	THE KENTUCKY SOCIETY OF WASHINGTON	TRIMBL011209	SPONSOR PROM 2009	87,940.70
Jan-09	CATHOLIC CHARITIES BALL	J605-0100-0209 Reclass USD 01-FEB-09	CONTRIBUTION	6,000.00
Jan-09	TRIMBLE CO HIGH SCHOOL	WESTO020209	AFTER SCHOOL TUTORIAL PROGRAM	5,000.00
Feb-09	HOME ENERGY ASSISTANCE	JUNIOR020909	BIZTOWN E'ON STOREFRONT	5,000.00
Feb-09	WEST LOUISVILLE PERFORMING ARTS ACADEMY INC	200	FESTIVAL SUPPORT	3,030.61
Feb-09	JUNIOR ACHIEVEMENT	MARY WHELAN 12/26/2008	Items for Toys for Tots and Light Up Louisville	2,500.00
Feb-09	AMERICAN EXPRESS CORP	ECHO022009	TEACHING PERSONAL SAFETY SPONSOR	2,500.00
Feb-09	ECHO	PROJEC020409	TALENTED - GIFTED SCHOLARS PROGRAM	2,500.00
Feb-09	PROJECT ONE INC	022009	SUMMER READING PROGRAM	1,500.00
Feb-09	THE LIBRARY FOUNDATION	THECAB020209	GRANT FOR INTENSIVE CASE MGE PROGRAM	1,000.00
Feb-09	THE CABBAGE PATCH	CLC CITIZE020909	DONATION	1,000.00
Feb-09	CITIZENS OF LOUISVILLE ORGANIZED AND UNITED TOGETHER (FRIEND022509	JR DUCK STAMP ART CONTEST SPONSOR	1,000.00
Feb-09	FRIENDS OF CLARKS RIVER NWR	GUARDI010209	CHOCOLATE DREAM DONATION	1,000.00
Feb-09	FRIENDS OF CLARKS RIVER NWR	KENTUC021109	EOT - CYBORGS-SPONSOR	967.80
Feb-09	GUARDIACARE SERVICES INC	16-FEB-2009 16:20 SERV	Donated food to senior home during storm restoration	800.26
Feb-09	KENTUCKY ENGINEERING FOUNDATION INC	16-FEB-2009 16:20 SERV	Donated food to senior home during storm restoration	667.80
Feb-09	PICCADILLY CAFETERIA #743748	16-FEB-2009 16:20 SERV	Donated food to senior home during storm restoration	
Feb-09	PICCADILLY CAFETERIA #743748	16-FEB-2009 16:20 SERV	Donated food to senior home during storm restoration	

Attachment to Response to Question No. 30(c)
 2 of 15
 Charnas

Louisville Gas and Electric Company
 FERC 426
 12 Months Ended October 31, 2009

GL Date	AP Vendor Name or JE Batch Name	AP Invoice Number or Journal Name	Invoice Line Description of JE Line Description	Amount
Feb-09	PICCADILLY CAFETERIA088 #143748	16-FEB-2009 16:20 SERV	Donated food to senior home during storm restoration	667.80
Feb-09	GUARDIACARE SERVICES INC	GUARDI021103	CHOCOLATE DREAM SPONSOR	600.00
Feb-09	ASHRAE	8102453	INVESTMENT SUPPORT	500.00
Feb-09	BULLITT COUNTY ARTS COUNCIL	105	THEATRE PRODUCTION SPONSOR	500.00
Feb-09	LEADERSHIP KENTUCKY FOUNDATION INC	LEADER020909	2009 PROGRAM SPONSOR	500.00
Feb-09	VALLEY VILLAGE TRUSTEES	VALLEY020609	ANNUAL LIGHT UP CONTEST REWARDS	500.00
Feb-09	VOLUNTEERS OF AMERICA OF KY INC	VOLUNT013009	COMMUNITY INVESTMENT SUPPORT	500.00
Feb-09	YOUNG PROFESSIONALS ASSOCIATION OF LOUISVILLE	YOUNG013009	DIVERSITY IN THE OBAMA AGE EVENT	500.00
Mar-09	HOME ENERGY ASSISTANCE	J605-0100-0309	CONTRIBUTION	92,929.29
Mar-09	YOUTH ALIVE	RECLASS USD 01-MAR-09	ORGANIZATION SUPPORT	15,500.00
Mar-09	GREATER LOUISVILLE PRIDE FOUNDATION INC	YOUTH022609	MUHAMMAD ALI MURAL DONATION	15,000.00
Mar-09	COMMUNITY WINTERHELP INC	GLPF018	CONTRIBUTION	9,468.81
Mar-09	COMMUNITY WINTERHELP INC	J604-0100-0309	CONTRIBUTION	8,437.07
Mar-09	SOSINTL COM #436072	Adjustment USD 01-MAR-09	Contribution in Emergency Preparedness & Operations	2,000.00
Mar-09	CASA	16-MAR-2009 13:48 SERV	PROGRAM SUPPORT	2,000.00
Mar-09	TEACH KENTUCKY	0224	SUPPORT	1,500.00
Mar-09	YEW DELL INC	410	PLANT SALE & GARDEN MARKET SPONSOR	1,000.00
Mar-09	BULLITT COUNTY PUBLIC LIBRARY	622	2009 CONCERT SERIES	1,000.00
Mar-09	LOUISVILLE OLMSTED PAR #102954	2002	JPMORGAN CHASE BANK	1,000.00
Mar-09	LOUISVILLE ZOO #102954	16-MAR-2009 13:48 SERV	JPMORGAN CHASE BANK	1,000.00
Mar-09	SAINT XAVIER HIGH SCHOOL	23-MAR-2009 14:45 SERV	XTRAVAGANZA SPONSOR	1,000.00
Mar-09	LOUISVILLE EDUCATION AND EMPLOYMENT PARTNERSHIP (LEEP)	SAINTX032009	LEEP'S ANNUAL BUS BREAKFAST	500.00
Apr-09	UNIVERSITY OF LOUISVILLE FOUNDATION INC	101	CATLETT EXHIBIT SPONSOR	12,000.00
Apr-09	COMMUNITY WINTERHELP INC	UNIVER041409	DONATION	10,424.08
Apr-09	LEADERSHIP LOUISVILLE FOUNDATION	COMMUN040809	MAYOR'S LUNCHEON SPONSOR	10,000.00
Apr-09	LEADERSHIP LOUISVILLE FOUNDATION	20091	PROGRAM SUPPORT	10,000.00
Apr-09	KENTUCKY MINORITY SCHOLARSHIP FUND	200902	SCHOLARSHIP FUNDRAISER	5,000.00
Apr-09	LOUISVILLE CHAPTER OF THE LINKS INC	110	LINKS DAY AT THE RACES SPONSOR	4,000.00
Apr-09	UNIVERSITY OF LOUISVILLE	2009001002	BUS OPPORTUNITY FAIR	3,510.00
Apr-09	EASTERN AREA COMMUNITY MINISTRIES	KMBC042109	WOMENS BASKETBALL SPONSOR	3,000.00
Apr-09	INTERNATIONAL BAR B Q FESTIVAL	ABO0229	AUCTION BENEFIT 2009	2,500.00
Apr-09	YMCA OF GREATER LOUISVILLE	109	FESTIVAL SPONSOR 2009	2,500.00
Apr-09	EDISON ELECTRIC INSTITUTE	INTERN040909	YOUTH SCHOLARSHIP SPONSOR	2,500.00
Apr-09	OPERATION OPEN ARMS INC	YMCAOF040909	SPONSOR FEE	1,566.00
Apr-09	OPERATION OPEN ARMS INC	EDISON041609	FUND RAISER	1,500.00
Apr-09	KMBC	OPERAT042209	FUND RAISER	1,350.00
Apr-09	KENTUCKY ENGINEERING FOUNDATION INC	18757	25TH ANNIVERSARY SPONSOR	1,000.00
Apr-09	WELLSRING	KENTUC041609	EOT-CYBORGS	1,000.00
Apr-09	TRIMBLE COUNTY MIDDLE SCHOOL	WELLSP040809	ANNUAL FUND	750.00
Apr-09	TONS OF FUN LLC #118829	TRIMBL040809	CATS TESTING SPONSOR	500.00
Apr-09	CLIFTON CENTER	27-APR-2009 12:39 LUTL	Sponsor of a schoo open house	500.00
Apr-09	SOUTHWEST COMMUNITY MINISTRIES INC	ONE TIME VENDOR	SUPPORT FOR CENTER	500.00
Apr-09	YMCA OF GREATER LOUISVILLE	SOUTH032009	ENERGY HELP PROGRAM SPONSOR	500.00
Apr-09	COMMUNITY WINTERHELP INC	SOUTH040309	SPONSOR RUN TO THE SUN	500.00
May-09	UNIVERSITY OF LOUISVILLE	YMCAOF040109	CONTRIBUTION TO WINTERHELP ENERGY FUND	10,828.82
May-09	THE KENTUCKY CENTER	COMMUN052109	HANDS ON MINDS-SUMMER SCIENCE CAMP	10,000.00
May-09		UNIVER050709	CONTRIBUTION	5,000.00

GL Date	AP Vendor Name or JE Batch Name	AP Invoice Number or Journal Name	Invoice Line Description of JE Line Description	Amount
May-09	NATIONAL KIDNEY FOUNDATION OF KENTUCKY	NATION050409	GOLD SPONSOR	2,500.00
May-09	LOUISVILLE URBAN LEAGUE	LOUISV042909	DIVERSITY SOIREE SPONSOR	2,000.00
May-09	AMERICANA COMMUNITY CENTER INC	1026	WORLD FESTIVAL SPONSOR	1,000.00
May-09	SHADY GLEN CLUB INC	ONE TIME VENDOR	Sponsorship of music festival	1,000.00
May-09	NATIONAL BLACK MBA ASSOCIATION INC	NATION050509	LEADERS OF TOMORROW DONATION	500.00
May-09	NATIONAL BLACK MBA ASSOCIATION INC	NATION050509	LEADERS OF TOMORROW DONATION	500.00
May-09	PROJECT WARM	LGE2009SPONSOR	COMMUNITY CONTRIBUTION	500.00
May-09	BROWN COMMUNITY DEVELOPMENT CENTER	BROWNC062409	UNITYFEST SPONSOR 2009	25,000.00
Jun-09	GREATER LOUISVILLE INC	GREATE062509	CONTRIBUTION	17,000.00
Jun-09	LOUISVILLE METRO POLICE FOUNDATION	LOUISV081609	GOLF CLASSIC SPONSOR	5,000.00
Jun-09	SUMMERBRIDGE LOUISVILLE	SUMMER060309	SUMMER SESSION SPONSOR	5,000.00
Jun-09	ALL CARE COMMUNITY CENTER	ALLCAR060409	CENTER ACTIVITIES SPONSOR	1,841.25
Jun-09	COMMUNITY WINTERHELP INC	COMMUN062409	CONTRIBUTION	1,000.00
Jun-09	RIVER CITY DRUM CORP CULTURAL	FROSTY052809	3RD ANNUAL DAYVILLE CLASSIC	879.00
Jun-09	FROSTY TREATS OF LOUISVILLE INC	HOMEBU071009	ICE CREAM FOR WATSON LANE AND FROST MIDDLE FOR END OF YEAR	20,000.00
Jul-09	HOME BUILDERS ASSOCIATION OF LOUISVILLE	JUVENUT062909	SPONSORSHIP	10,000.00
Jul-09	JUVENUTUS LS DIVISION I SOCCER TEAM	PROJEC072209	SPONSOR	10,000.00
Jul-09	PROJECT ONE INC	EON09BACKP	CONTRIBUTION	3,222.40
Jul-09	PROFORMA DOUBLE DOG DARE	LOUISV072009	Backpacks for Schools	2,500.00
Jul-09	LOUISVILLE SCIENCE CENTER	28-JUL-2009 13:16 LUTL	CONTRIBUTION	2,000.20
Jul-09	MEIJER INC #162 Q01 #118829	9021	Backpack program	2,000.00
Jul-09	DREAM FACTORY INC	MOORET071709	CK TO L STEVENS EON 11	1,500.00
Jul-09	MOORE TRADITIONAL SCHOOL	646443	CONTRIBUTION	1,197.12
Jul-09	NELSON TREE SERVICE INC	28-JUL-2009 13:16 SERV	INVOICE NO. 646443 - LABOR	948.37
Jul-09	PFG*PROFORMA #947567	MEADEC071609	Contribution to soccer team	800.00
Jul-09	HEALING PLACE	HEALIN082409	CONTRIBUTION	25,000.00
Aug-09	JEFFERSON COUNTY PUBLIC	JEFFER081709	PATRIOT GAME PRESENTING SPONSOR	14,500.00
Aug-09	ECO-TECH ENVIRONMENTAL SERVICES	96F00137	SPONSOR SCHOOL MAGNET PROGRAMS	10,317.50
Aug-09	CATHOLIC EDUCATION FOUNDATION	CATHOL072909	96F00137 - VALLEY VILLAGE CLEANUP	10,000.00
Aug-09	KENTUCKY YOUTH ADVOCATES	KENTUC081909	CONTRIBUTION	5,000.00
Aug-09	FAMILY SCHOLAR HOUSE	4082009	VIP RECEPTION	2,500.00
Aug-09	COMMUNITY WINTERHELP INC	COMMUN081109A	ANNUAL LUNCHEON SPONSOR	1,865.44
Aug-09	COMMUNITY WINTERHELP INC	COMMUN081109	CONTRIBUTION	1,260.00
Aug-09	COURIER JOURNAL GENERA #118829	18-AUG-2009 13:17 LUTL	Donation of a subscription to a school	1,080.00
Aug-09	KMBC	KMBC082509	GOLD SPONSOR	1,000.00
Aug-09	LOUISVILLE DEFENDER NEWSPAPER INC	WL7300	CONTRIBUTION	1,000.00
Aug-09	THE COALITION FOR THE HOMELESS	THECOA082009	2ND ANNUAL HOMEWARD BOUND WALK/RUN	500.00
Aug-09	LOUISVILLE ENTERPRISE GROUP	LOUISV082009	COMMUNITY CONNECTOR EXPO	500.00
Aug-09	SALVATION ARMY	SALVAT062409	CONTRIBUTION	6,343.50
Aug-09	EDISON ELECTRIC INSTITUTE	DUES200924	Donation	5,000.00
Sep-09	KENTUCKY DEPARTMENT OF FISH AND WILDLIFE	KENTUC091809	SPONSOR FALCON-EAGLE-SONGBIRD	5,000.00
Sep-09	LOUISVILLE FIRE AND RESCUE	LOUISV090309	GREAT FIRE DRILL SPONSOR	1,650.00
Sep-09	JUNIOR ACHIEVEMENT OF THE BLUEGRASS INC	JUNIOR090309	ADOPT A SCHOOL SPONSOR	1,464.12
Sep-09	COMMUNITY WINTERHELP INC	COMMUN090309	CONTRIBUTION	1,200.00
Sep-09	CYSTIC FIBROSIS FNDTN	CYSTIC092809	DARRYL EVANS FOURSOME GOLF	500.00
Sep-09	NAACP LOUISVILLE BR	NAACP082809	ANNUAL FREEDOM BANQUET	500.00
Sep-09	SCHNEIDER, JEFFREY W	SCHNEI091609	SPONSOR USA NATIONAL CHAMPIONSHIP	500.00

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GL Date	AP Vendor Name or JE Batch Name	AP Invoice Number or Journal Name	Invoice Line Description of JE Line Description	Amount
Oct-09	PROJECT WARM	LGEWK09	WEATHERIZATION KITS	16,230.00
Oct-09	PUSH DESIGN LLC	13546	Donation to LCCC and PO-1 cards	15,449.40
Oct-09	KENTUCKY PHILANTHROPY	KENTUC092909	SPONSOR	2,700.00
Oct-09	KMBC	KMBC093009	SILVER SPONSOR	2,298.52
Oct-09	COMMUNITY WINTERHELP INC	COMMUN100909	CONTRIBUTION	600.00
Oct-09	FRIENDS OF BLOOM	FRIEND100209	2009 BLOOM BASH	500.00
Oct-09	CEDAR WEST INC	CEDARW092909	SPONSOR COAL INDUSTRY	16,634.04
Various	Various	Various	Various - Under \$500	880,663.88
Total Donations				
Nov-08	DERBY CITY TENT RENTAL INC	DERBYC100608	TENTS FOR POWER OF 1 RALLY	2,931.96
Nov-08	POWER OF ONE	POWERO112108	INCENTIVE GIFT BACK BY EMP	2,812.50
Nov-08	PFG*PROFORMA #102954	17-NOV-2008 13:20 SERV	JPMORGAN CHASE BANK	2,338.04
Nov-08	HUNTON AND WILLIAMS LLP	G609619	GOVERNMENT RELATIONS	2,007.20
Nov-08	THE ROTUNDA GROUP LLC	1067	GOVERNMENT RELATIONS	1,541.42
Nov-08	STOR-ALL DOWNTOWN #743999	17-NOV-2008 13:20 SERV	JPMORGAN CHASE BANK	9,257.19
Nov-08	PFG*PROFORMA #102954	16-DEC-2008 12:50 SERV	JPMORGAN CHASE BANK	2,012.42
Dec-08	HUNTON AND WILLIAMS LLP	G627040	SERVICES	2,000.00
Dec-08	HUNTON AND WILLIAMS LLP	G644933	SERVICES	2,000.00
Dec-08	HUNTON AND WILLIAMS LLP	DECEMBER	SERVICES	1,717.20
Dec-08	HUNTON AND WILLIAMS LLP	G649225	DEC LEASE--MIKE BEER	1,541.42
Dec-08	HUNTON AND WILLIAMS LLP	THELAN120108	GOVERNMENT RELATIONS-NOV	1,505.76
Dec-08	THE LANSBURGH	1085	GOVERNMENT RELATIONS-DEC	1,000.00
Dec-08	THE ROTUNDA GROUP LLC	1100	JPMORGAN CHASE BANK	878.00
Dec-08	THE ROTUNDA GROUP LLC	25-DEC-2008 21:05 SERV	JPMORGAN CHASE BANK	774.00
Dec-08	PFG*PROFORMA #102954	24-NOV-2008 12:57 SERV	JPMORGAN CHASE BANK	1,541.42
Dec-08	BP OIL 06517009 #102954	16-DEC-2008 12:50 SERV	JPMORGAN CHASE BANK	1,200.00
Dec-08	ENVIRONMENT & ENERGY P #541604	CURLES120408	1ST QTR RENT	674.73
Dec-08	CURLESS FAMILY PARTNERSHIP	1101	Government Relations Services	2,000.00
Jan-09	THE ROTUNDA GROUP LLC	15-JAN-2009 11:27 SERV	JPMORGAN CHASE BANK	1,717.20
Jan-09	THE ROTUNDA GROUP LLC	15-JAN-2009 11:27 SERV	JPMORGAN CHASE BANK	1,541.42
Jan-09	KY ASC OF MANUFACTURER #541604	G679324	GOVERNMENT RELATIONS	2,000.00
Jan-09	GALLERY WATCH #718072	THELAN0309	MAR LEASE--MIKE BEER	2,000.00
Feb-09	HUNTON AND WILLIAMS LLP	1137	GOVERNMENT RELATIONS	1,717.20
Feb-09	THE LANSBURGH	G692803	SERVICES	1,717.20
Mar-09	THE ROTUNDA GROUP LLC	G712958	APR LEASE--MIKE BEER	1,541.42
Apr-09	HUNTON AND WILLIAMS LLP	THELAN0409	MAY LEASE--MIKE BEER	774.00
Apr-09	HUNTON AND WILLIAMS LLP	THELAN0509	GOVERNMENT RELATIONS	1,717.20
Apr-09	THE LANSBURGH	1163	LEASE	2,000.00
Apr-09	THE ROTUNDA GROUP LLC	CURLES042709	JUNE LEASE--MIKE BEER	1,717.20
Apr-09	CURLESS FAMILY PARTNERSHIP	THELAN0609	GOVERNMENT RELATIONS	1,541.42
May-09	THE LANSBURGH	G725636	JULY LEASE--MIKE BEER	2,000.00
Jun-09	HUNTON AND WILLIAMS LLP	THELAN0709	GOVERNMENT RELATIONS	1,791.38
Jun-09	HUNTON AND WILLIAMS LLP	1208	LEGAL SERVICE	1,717.20
Jun-09	THE ROTUNDA GROUP LLC	G746347	Government Relations Services	1,571.36
Jul-09	HUNTON AND WILLIAMS LLP	1184	AUG LEASE - MIKE BEER	
Jul-09	THE ROTUNDA GROUP LLC	THELAN0809	379403106864001	
Jul-09	THE LANSBURGH	ROBERT TALLMAN 05/26/2009		
Jul-09	AMERICAN EXPRESS CORP			

GL Date	AP Vendor Name or JE Batch Name	AP Invoice Number or Journal Name	Invoice Line Description of JE Line Description	Amount
Sept-09	LMO Spreadsheet 19557414: A 26020	J046-0100-0909 Adjustment USD 30-SEP-09	MTM Losses - Non-Hedging	503,677.54
Oct-09	LMO Spreadsheet 19799021: A 26020	J046-0100-1009 Adjustment USD 31-OCT-09	MTM Losses - Non-Hedging	(918,350.12)
Nov-08	MAM Spreadsheet 16767314: A 26176	J046-0100-1108 Adjustment USD 30-NOV-08	MTM Losses - Non-Hedging	53,121.04
Dec-08	MAM Spreadsheet 17088227: A 26176	J046-0100-1208 Adjustment USD 31-DEC-08	MTM Losses - Non-Hedging	(132,952.25)
Sept-09	LMO Spreadsheet 19557667: A 26020	J029-0100-0909 Adjustment USD 30-SEP-09	MTM Losses - Proprietary - Netting	351,774.32
Oct-09	LMO Spreadsheet 19815525: A 26020	J029-0100-1009 Adjustment USD 31-OCT-09	MTM Losses - Proprietary - Netting	274,406.73
Nov-08	MAM Spreadsheet 16768863: A 26176	J029-0100-1108 Adjustment USD 30-NOV-08	MTM Losses - Proprietary - Netting	81,126.54
Dec-08	MAM Spreadsheet 17088575: A 26176	J029-0100-1208 Adjustment USD 31-DEC-08	MTM Losses - Proprietary - Netting	(1,295.33)
	Total Mark-to-Market Non-hedging Losses			211,508.47
Jan-09	AMERICAN EXPRESS CORP		Items for SERC Conference	111.22
Jan-09	AMERICAN EXPRESS CORP	LOURIE KEENE 10/25/2008	Items for SERC Conference	40.89
Feb-09	AMERICAN EXPRESS CORP	LOURIE KEENE 12/26/2008	Sponsor of SERC Conference	8,816.35
Feb-09	AMERICAN EXPRESS CORP	LOURIE KEENE 12/26/2008	Sponsor of SERC Conference	3,241.26
Dec-08	AMERICAN EXPRESS CORP	MELODY HULSE 11/26/2008	Items for SERC Conference	207.34
Dec-08	AMERICAN EXPRESS CORP	MELODY HULSE 11/26/2008	Items for SERC Conference	76.23
Aug-09	COMMONWEALTH OF KENTUCKY	COMMON052809LGE	PENALTY FEE IMPOSED BY THE PSC re Order Case 2009-00014	200.00
Apr-09	FEDERAL ENERGY REGULATORY COMM	FEDERA042309LGE	Satisfaction of Order Approving Stipulation & consent re NO: IN09-15-000	350,000.00
Nov-08	INDIANA DEPARTMENT OF REVENUE	INDIAN110608	PENALTY FOR late payment of withholding tax 09/08	2,812.17
Aug-09	KENTUCKY STATE TREASURER	KENTUC080309	PENALTY - Filed Late	10.00
	Total Penalties			365,515.46
Nov-08	ADRENALINE FORCE AMUSE #743999	17-NOV-2008 13:20 SERV	JPMORGAN CHASE BANK	8,000.00
Nov-08	ADRENALINE FORCE AMUSE #743999	17-NOV-2008 13:20 SERV	JPMORGAN CHASE BANK	7,500.00
Nov-08	ADRENALINE FORCE AMUSE #743999	28-OCT-2008 14:51 SERV	JPMORGAN CHASE BANK	5,421.00
Nov-08	ADRENALINE FORCE AMUSE #743999	28-OCT-2008 14:51 SERV	JPMORGAN CHASE BANK	4,500.00
Nov-08	ADRENALINE FORCE AMUSE #743999	17-NOV-2008 13:20 SERV	JPMORGAN CHASE BANK	3,660.00
Nov-08	ADRENALINE FORCE AMUSE #743999	28-OCT-2008 14:51 SERV	JPMORGAN CHASE BANK	1,301.00
Nov-08	ADRENALINE FORCE AMUSE #743999	28-OCT-2008 14:51 SERV	JPMORGAN CHASE BANK	1,014.01
Nov-08	DIVERSITY ADVENTURES I #243758	28-OCT-2008 13:20 SERV	JPMORGAN CHASE BANK	1,360.00
Nov-08	FREE ENTERPRISE SYSTEM #743999	17-NOV-2008 13:20 SERV	JPMORGAN CHASE BANK	1,148.00
Nov-08	FREE ENTERPRISE SYSTEM #743999	17-NOV-2008 13:20 SERV	JPMORGAN CHASE BANK	578.63
Nov-08	GUY BROWN PD* #743999	17-NOV-2008 13:20 SERV	JPMORGAN CHASE BANK	2,291.99
Nov-08	AMERICAN EXPRESS CORP	CHERYL JOHNSON 10/27/2008	EMPLOYEE EXPENSE REPORT DATED 03-NOV-08	912.42
Nov-08	CMJ Spreadsheet 16787933: A 5725	J118-0100-1108 Adjustment USD 01-NOV-08	Arena Project	1,828.02
Nov-08	JLG Spreadsheet 16668296: A 5084	J065-0100-1108 Adjustment USD 01-NOV-08	Interest on Supplemental Retirement Liability Payments	4,691.81
Nov-08	NEI GLOBAL RELOCATION COMPANY	152686	Relocation Expense	4,632.90
Nov-08	NEI GLOBAL RELOCATION COMPANY	155901	Relocation Expense	618.80
Nov-08	NEI GLOBAL RELOCATION COMPANY	155912	Relocation Expense	1,592.56
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	1,194.42
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	997.92
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	923.52
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	761.92
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	716.56
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	716.56
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	716.56
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	716.56
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	614.40

GL Date	AP Vendor Name or JE Batch Name	AP Invoice Number or Journal Name	Invoice Line Description of JE Line Description	Amount
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	581.95
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	520.70
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	(522.95)
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	(564.57)
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	(639.05)
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	(648.12)
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	(666.34)
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	(665.43)
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	(706.81)
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	(785.46)
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	(1,087.32)
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	(1,244.05)
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	(1,264.69)
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	(1,264.69)
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	(1,264.70)
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	(1,366.12)
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	(2,108.14)
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	(3,281.21)
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	(4,901.82)
Nov-08	PAD Spreadsheet 16787671: A 4774	J320-0100-1108 Adjustment USD 01-NOV-08	Correct Arena Project Expenditures	(5,264.29)
Nov-08	PJS Spreadsheet 16776721: A 8692	J303-0020-1108 Intercompany USD 30-NOV-08 0020	Housing	788.03
Nov-08	RAD-BAB Spreadsheet 16767734: A 10387	J161-0100-1108 Adjustment USD 01-NOV-08	Record A/R Adj's	959.00
Nov-08	SCHMITZELBANK RESTAURANT AND CATERING	6567	6567 - MC Outage Appreciation Lunch 11/5/08	7,466.00
Dec-08	DIVERSITY ADVENTURES 1#100623	24-NOV-2008 12:57 SERV	JPMORGAN CHASE BANK	622.81
Dec-08	EXECUTIVE WEST HOTEL #111893	25-DEC-2008 21:05 SERV	JPMORGAN CHASE BANK	15,125.02
Dec-08	FREE ENTERPRISE SYSTEM #743999	24-NOV-2008 12:57 SERV	JPMORGAN CHASE BANK	1,667.20
Dec-08	FREE ENTERPRISE SYSTEM #743999	16-DEC-2008 12:50 SERV	JPMORGAN CHASE BANK	975.00
Dec-08	LANDSEND BUSINESS #096712	16-DEC-2008 12:50 SERV	JPMORGAN CHASE BANK	2,255.00
Dec-08	LXINGTON URGENT #018144	16-DEC-2008 12:50 SERV	Drug Screens	595.00
Dec-08	LOUISVILLE GAS #742930	25-DEC-2008 21:05 SERV	JPMORGAN CHASE BANK	1,275.00
Dec-08	LOUISVILLE GSI/ELEC/#847847	16-DEC-2008 12:50 LUTL	JPMORGAN CHASE BANK	577.50
Dec-08	MARRIOTT LOUISVILLE DW #743999	25-DEC-2008 21:05 SERV	JPMORGAN CHASE BANK	9,330.97
Dec-08	MEIJER INC #164 Q01 #928412	24-NOV-2008 12:57 LUTL	JPMORGAN CHASE BANK	850.00
Dec-08	MEIJER INC #983 Q01 #310651	16-DEC-2008 12:50 LUTL	JPMORGAN CHASE BANK	1,910.28
Dec-08	MEIJER INC #983 Q01 #310651	16-DEC-2008 12:50 LUTL	JPMORGAN CHASE BANK	1,910.28
Dec-08	MEIJER INC #983 Q01 #310651	16-DEC-2008 12:50 LUTL	JPMORGAN CHASE BANK	1,091.59
Dec-08	MOTIVATORS INC #507114	24-NOV-2008 12:57 SERV	JPMORGAN CHASE BANK	545.80
Dec-08	OCCUPATIONAL PHY SVCS #018144	16-DEC-2008 12:50 SERV	JPMORGAN CHASE BANK	852.15
Dec-08	PF#PROFORMA #030273	24-NOV-2008 12:57 SERV	JPMORGAN CHASE BANK	636.00
Dec-08	PF#PROFORMA #175007	25-DEC-2008 21:05 SERV	JPMORGAN CHASE BANK	3,418.80
Dec-08	PF#PROFORMA #226733	25-DEC-2008 21:05 SERV	JPMORGAN CHASE BANK	903.04
Dec-08	PF#PROFORMA #742385	24-NOV-2008 12:57 SERV	JPMORGAN CHASE BANK	1,993.75
Dec-08	PF#PROFORMA #742385	24-NOV-2008 12:57 SERV	JPMORGAN CHASE BANK	1,095.83
Dec-08	PF#PROFORMA #743999	25-DEC-2008 21:05 SERV	JPMORGAN CHASE BANK	836.71
Dec-08	PF#PROFORMA #743999	25-DEC-2008 21:05 SERV	JPMORGAN CHASE BANK	3,354.90
Dec-08	PF#PROFORMA #743999	25-DEC-2008 21:05 SERV	JPMORGAN CHASE BANK	981.08
Dec-08	PF#PROFORMA #743999	25-DEC-2008 21:05 SERV	JPMORGAN CHASE BANK	609.50

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Dec-08	PFQ*PROFORMA #743999	25-DEC-2008 21:05 SERV	JPMORGAN CHASE BANK	609.50
Dec-08	PFQ*PROFORMA #743999	25-DEC-2008 21:05 SERV	JPMORGAN CHASE BANK	588.30
Dec-08	PFQ*PROFORMA #824251	16-DEC-2008 12:50 LUTL	JPMORGAN CHASE BANK	548.39
Dec-08	STEPHEN LIBS CANDY CO #454357	16-DEC-2008 12:50 LUTL	JPMORGAN CHASE BANK	948.99
Dec-08	WAL-MART #0589 #743999	16-DEC-2008 12:50 SERV	JPMORGAN CHASE BANK	750.00
Dec-08	WAL-MART #5417 #743999	25-DEC-2008 21:05 SERV	JPMORGAN CHASE BANK	625.00
Dec-08	VM SUPERCENTER #743999	25-DEC-2008 21:05 SERV	JPMORGAN CHASE BANK	750.00
Dec-08	AMERICAN EXPRESS CORP	PAUL THOMPSON 11/26/2008	FutureGen Meeting	950.25
Dec-08	C & S H INC	1DEC08	Consulting Services	5,281.08
Dec-08	FROST BROWN TODD LLC	10490860	PROFESSIONAL SERVICES	12,447.50
Dec-08	FROST BROWN TODD LLC	10499726	PROFESSIONAL SERVICES	9,100.00
Dec-08	FROST BROWN TODD LLC	10499725	PROFESSIONAL SERVICES	8,463.00
Dec-08	FROST BROWN TODD LLC	10501650	PROFESSIONAL SERVICES	8,049.16
Dec-08	FROST BROWN TODD LLC	10501651	PROFESSIONAL SERVICES	7,605.00
Dec-08	FROST BROWN TODD LLC	10506198	PROFESSIONAL SERVICES	2,914.50
Dec-08	FROST BROWN TODD LLC	10499718	PROFESSIONAL SERVICES	1,801.00
Dec-08	FROST BROWN TODD LLC	10506197	PROFESSIONAL SERVICES	1,782.20
Dec-08	FROST BROWN TODD LLC	10489649	PROFESSIONAL SERVICES	1,265.00
Dec-08	FROST BROWN TODD LLC	10499715	PROFESSIONAL SERVICES	555.00
Dec-08	JLG Spreadsheet 16987460: A 5084	J065-0100-1208 Adjustment USD 01-DEC-08	Interest on Supplemental Retirement Liability Payments	1,815.39
Dec-08	KLT Spreadsheet 17138591: A 4800	J182-0100-1208 Adjustment USD 01-DEC-08	Reclass Misc Fuels Dept Charges	2,105.46
Dec-08	MEK Spreadsheet 17088198: A 10994	J165-0100-1208 Adjustment USD 01-DEC-08	Reclass Misc Fuels Dept Charges	(510.00)
Dec-08	PJS Spreadsheet 17068653: A 8692	J302-0020-1208 Intercompany USD 31-DEC-08 0020	ChooseWell Grant for pedometers	788.03
Dec-08	RAD-BAB Spreadsheet 16952951: A 10387	J161-0100-1208 Adjustment USD 01-DEC-08	Housing	3,931.42
Dec-08	RCJ Spreadsheet 17127134: A 10216	J182-0100-1208 Adjustment USD 01-DEC-08	Record AIR Adj's	2,105.46
Dec-08	SCHELLERS FITNESS AND CYCLING	1000005716	Fuels Dept Churchill Downs Meals	2,560.80
Dec-08	SJS Spreadsheet 17086156: A 26127	J017-0020-1208 Adjustment USD 01-DEC-08	1000005716 - MC REPAIR TREADMILL - R HEATH	(4,430.75)
Dec-08	SUE MILLS CATERING LLC	SUEWIL121208	Generation Services Backpack Program	588.30
Jan-09	AMERICAN EXPRESS GI #612049	27-JAN-2009 11:33 LUTL	INVOICE DATED 12-12-2008 / GENERATION SERVICES EMPLOYEE RECOG	660.35
Jan-09	DIVERSITY ADVENTURES I #743999	15-JAN-2009 11:27 SERV	JPMORGAN CHASE BANK	1,752.41
Jan-09	LADYFINGERS CATERING I #214593	15-JAN-2009 11:27 SERV	JPMORGAN CHASE BANK	2,331.31
Jan-09	LADYFINGERS CATERING I #214593	15-JAN-2009 11:27 SERV	JPMORGAN CHASE BANK	1,920.72
Jan-09	LADYFINGERS CATERING I #214593	15-JAN-2009 11:27 SERV	JPMORGAN CHASE BANK	1,920.71
Jan-09	LOWES #02542* #062320	15-JAN-2009 11:27 LUTL	JPMORGAN CHASE BANK	775.00
Jan-09	VICTORIA S CATERING #234433	15-JAN-2009 11:27 LUTL	JPMORGAN CHASE BANK	1,293.31
Jan-09	VICTORIA S CATERING #234433	15-JAN-2009 11:27 LUTL	JPMORGAN CHASE BANK	1,252.90
Jan-09	VICTORIA S CATERING #234433	15-JAN-2009 11:27 LUTL	JPMORGAN CHASE BANK	750.00
Jan-09	WAL-MART #1053 #062320	15-JAN-2009 11:27 LUTL	JPMORGAN CHASE BANK	861.73
Jan-09	AMERICAN EXPRESS CORP	CHERYL JOHNSON 12/26/2008	EMPLOYEE EXPENSE REPORT DATED 11-JAN-09	850.00
Jan-09	AMERICAN EXPRESS CORP	CHRIS CROSS 12/26/2008	EMPLOYEE EXPENSE REPORT DATED 09-JAN-09	600.88
Jan-09	BOTTOM, ALAN	00102565004918	EMPLOYEE EXPENSE REPORT DATED 05-JAN-09	20,857.91
Jan-09	NEI GLOBAL RELOCATION COMPANY	163795	Relocation Expense	3,408.19
Jan-09	NEI GLOBAL RELOCATION COMPANY	163804	Relocation Expense	2,815.75
Jan-09	NEI GLOBAL RELOCATION COMPANY	161649	Relocation Expense	787.99
Jan-09	PJS Spreadsheet 17390402: A 8692	J302-0020-0109 Intercompany USD 31-JAN-09 0020	Housing	785.06
Jan-09	WOLFE, JOHN K	00103505005576	EMPLOYEE EXPENSE REPORT DATED 22-JAN-09	625.46
Feb-09	THE UPPER CRUST #111786	17-FEB-2009 11:20 SERV	JPMORGAN CHASE BANK	1,876.20
Feb-09	THE UPPER CRUST #743797	23-FEB-2009 15:00 SERV	JPMORGAN CHASE BANK	

GL Date	AP Vendor Name or JE Batch Name	AP Invoice Number or Journal Name	Invoice Line Description of JE Line Description	Amount
Feb-09	CENTER FOR ENERGY & ECONOMIC DEVELOPMENT	092331	ACCE Annual Assessment	48,589.59
Feb-09	CMJ Spreadsheet 17659000: A 5725	J118-0100-0209 Adjustment USD 01-FEB-09	RECLASS INELIGIBLE IBEW CHARGES TO OPERATING	(862.59)
Feb-09	CMJ Spreadsheet 17659000: A 5725	J118-0100-0209 Adjustment USD 01-FEB-09	RECLASS INELIGIBLE IBEW CHARGES TO OPERATING	(862.59)
Feb-09	CMJ Spreadsheet 17659000: A 5725	J118-0100-0209 Adjustment USD 01-FEB-09	RECLASS INELIGIBLE IBEW CHARGES TO OPERATING	(5,286.12)
Feb-09	CMJ Spreadsheet 17659000: A 5725	J118-0100-0209 Adjustment USD 01-FEB-09	RECLASS INELIGIBLE IBEW CHARGES TO OPERATING	(5,781.51)
Feb-09	CMJ Spreadsheet 17659000: A 5725	J118-0100-0209 Adjustment USD 01-FEB-09	RECLASS INELIGIBLE IBEW CHARGES TO OPERATING	(6,162.21)
Feb-09	CMJ Spreadsheet 17659000: A 5725	J118-0100-0209 Adjustment USD 01-FEB-09	RECLASS INELIGIBLE IBEW CHARGES TO OPERATING	(11,025.92)
Feb-09	CMJ Spreadsheet 17659000: A 5725	J118-0100-0209 Adjustment USD 01-FEB-09	RECLASS INELIGIBLE IBEW CHARGES TO OPERATING	(28,405.22)
Feb-09	RAD-BAB Spreadsheet 17580310: A 10387	J161-0100-0209 Adjustment USD 01-FEB-09	Record A/R Adj's	(20,817.42)
Mar-09	DEPT OF PARKS C.O. #346412	16-MAR-2009 13:48 SERV	JPMORGAN CHASE BANK	21,120.00
Mar-09	LOUISVILLE GS/ELEC/ #111760	16-MAR-2009 13:48 SERV	JPMORGAN CHASE BANK	1,845.00
Mar-09	LOUISVILLE GS/ELEC/ #226733	16-MAR-2009 13:48 LUTL	JPMORGAN CHASE BANK	10,557.50
Mar-09	LOUISVILLE GS/ELEC/ #612049	16-MAR-2009 13:48 LUTL	JPMORGAN CHASE BANK	7,790.00
Mar-09	LOUISVILLE GS/ELEC/ #709091	16-MAR-2009 13:48 LUTL	JPMORGAN CHASE BANK	9,225.00
Mar-09	WALMART.COM #226733	16-MAR-2009 13:48 LUTL	JPMORGAN CHASE BANK	815.00
Mar-09	CMJ Spreadsheet 17945787: A 5725	J118-0100-0309 Adjustment USD 01-MAR-09	CHARGES TO BE BILLED TO IBEW	850.05
Mar-09	CMJ Spreadsheet 17945787: A 5725	J118-0100-0309 Adjustment USD 01-MAR-09	RECLASS INELIGIBLE IBEW CHARGES TO OPERATING	(14,234.29)
Mar-09	FROST BROWN TODD LLC	10514656	PROFESSIONAL SERVICES	2,448.00
Mar-09	NEI GLOBAL RELOCATION COMPANY	167573	Relocation Expense	2,949.73
Mar-09	NEI GLOBAL RELOCATION COMPANY	167057	Relocation Expense	2,415.08
Mar-09	NEI GLOBAL RELOCATION COMPANY	168552	Relocation Expense	2,383.57
Mar-09	NEI GLOBAL RELOCATION COMPANY	168015	Relocation Expense	1,174.39
Mar-09	PGC Spreadsheet 17944677: A 206040	J316-0020-0309 Intercompany USD 31-MAR-09 0020	Housing Stipend	788.01
Mar-09	RAD-BAB Spreadsheet 17897429: A 10387	J161-0100-0309 Adjustment USD 01-MAR-09	Record A/R Adj's	1,330.08
Mar-09	ARROW PROMOTIONS LLC #507114	J617-0100-0309 Adjustment USD 01-MAR-09	Record A/R Adj's	128,498.44
Apr-09	DIVERSITY ADVENTURES I #100623	27-APR-2009 12:39 SERV	JPMORGAN CHASE BANK	537.54
Apr-09	JPMORGAN CHASE BANK	27-APR-2009 12:39 SERV	JPMORGAN CHASE BANK	562.50
Apr-09	LOWES #02542* #062320	14-APR-2009 13:28 SERV	JPMORGAN CHASE BANK	(10,000.00)
Apr-09	PFG*PROFORMA #175007	14-APR-2009 13:28 LUTL	JPMORGAN CHASE BANK	750.00
Apr-09	PFG*PROFORMA #346412	14-APR-2009 13:28 SERV	JPMORGAN CHASE BANK	2,726.80
Apr-09	PFG*PROFORMA #346412	14-APR-2009 13:28 SERV	JPMORGAN CHASE BANK	23,465.75
Apr-09	THE HOME DEPOT 2307 #346412	27-APR-2009 12:39 SERV	JPMORGAN CHASE BANK	15,688.00
Apr-09	WAL-MART #1053 #062320	14-APR-2009 13:28 LUTL	JPMORGAN CHASE BANK	683.51
Apr-09	AMERICAN EXPRESS CORP	10518630	JPMORGAN CHASE BANK	825.00
Apr-09	FROST BROWN TODD LLC	10514666	EMPLOYEE EXPENSE REPORT DATED 07-APR-09	862.32
Apr-09	FROST BROWN TODD LLC	10514666	PROFESSIONAL SERVICES	5,000.00
Apr-09	MARTHA SOUTHERS AND HER ATTORNEY,	MARTHA040309	PROFESSIONAL SERVICES	3,517.50
Apr-09	NEI GLOBAL RELOCATION COMPANY	172047	SETTLEMENT	1,567.45
Apr-09	PGC Spreadsheet 18015285: A 206040	J301-0020-0409 Intercompany USD 30-APR-09 0020	Housing Stipend	788.00
May-09	FREE ENTERPRISE SYSTEM #346412	14-MAY-2009 12:38 SERV	JPMORGAN CHASE BANK	718.50
May-09	OUR BEST RESTAURANT #435124	14-MAY-2009 12:38 LUTL	JPMORGAN CHASE BANK	781.20
May-09	OUR BEST RESTAURANT #435124	14-MAY-2009 12:38 LUTL	JPMORGAN CHASE BANK	781.20
May-09	OUR BEST RESTAURANT #435124	14-MAY-2009 12:38 LUTL	JPMORGAN CHASE BANK	568.00
May-09	PFG*PROFORMA #111893	26-MAY-2009 14:55 SERV	JPMORGAN CHASE BANK	2,440.07
May-09	WAL-MART #1269 #346412	14-MAY-2009 12:38 SERV	JPMORGAN CHASE BANK	502.44
May-09	AMERICAN EXPRESS CORP	PAUL THOMPSON 04/27/2009	FutureGen Meeting	921.35

GL Date	AP Vendor Name of JE Batch Name	AP Invoice Number or Journal Name	Invoice Line Description of JE Line Description	Amount
May-09	AMERICAN EXPRESS CORP	PAUL THOMPSON 04/27/2009	FutureGen Meeting	596.85
May-09	CMJ Spreadsheet 18530978: A 5725	J118-0100-0509 Adjustment USD 01-MAY-09	RECLASS INELIGIBLE IBEW CHARGES TO OPERATING	(618.35)
May-09	CMJ Spreadsheet 18530978: A 5725	J118-0100-0509 Adjustment USD 01-MAY-09	RECLASS INELIGIBLE IBEW CHARGES TO OPERATING	(3,811.42)
May-09	OFF DUTY POLICE SERVICES INC	812844	TRAFFIC CONTROL AT SUN VALLEY COMM CENTER & ST HELENS BALLFI	1,120.50
May-09	PGC Spreadsheet 18336817: A 206040	J302-0020-0509 Intercompany USD 31-MAY-09 0020	Housing Stipend	788.00
May-09	SJS Spreadsheet 18519524: A 26127	J017-0020-0509 Adjustment USD 01-MAY-09	Overpayment of Relocation Fees - NEI Global	(845.89)
Jun-09	ARROW PROMOTIONS LLC #175007	15-JUN-2009 13:20 SERV	JPMORGAN CHASE BANK	671.41
Jun-09	BESTBUYCOM 88994009 #097949	14-MAY-2009 12:38 LUTL	JPMORGAN CHASE BANK	1,151.78
Jun-09	FREE ENTERPRISE SYSTEM #346412	15-JUN-2009 13:20 SERV	JPMORGAN CHASE BANK	1,796.67
Jun-09	FREE ENTERPRISE SYSTEM #643479	15-JUN-2009 13:20 SERV	JPMORGAN CHASE BANK	902.50
Jun-09	GENERAL BUTLER SRP #32 #646050	25-JUN-2009 14:28 SERV	JPMORGAN CHASE BANK	1,894.45
Jun-09	IN BLOOM AGAIN #947567	15-JUN-2009 13:20 SERV	JPMORGAN CHASE BANK	631.76
Jun-09	KENTUCKY DERBY MUSEUM #947567	15-JUN-2009 13:20 SERV	JPMORGAN CHASE BANK	960.00
Jun-09	KENTUCKY MUSEUM OF ART #947567	15-JUN-2009 13:20 SERV	JPMORGAN CHASE BANK	8,586.00
Jun-09	MASTERSONS FOOD & DRIN #643545	25-JUN-2009 14:28 SERV	JPMORGAN CHASE BANK	3,000.00
Jun-09	MASTERSONS FOOD & DRIN #643545	25-JUN-2009 14:28 SERV	JPMORGAN CHASE BANK	2,704.15
Jun-09	MIKE LINNIGS #643479	15-JUN-2009 13:20 SERV	JPMORGAN CHASE BANK	589.90
Jun-09	OCCUPATIONAL PHY SVCS #018144	15-JUN-2009 13:20 SERV	JPMORGAN CHASE BANK	1,120.00
Jun-09	PFG*PROFORMA #643479	25-JUN-2009 14:28 SERV	JPMORGAN CHASE BANK	1,235.54
Jun-09	PFG*PROFORMA #643487	25-JUN-2009 14:28 SERV	JPMORGAN CHASE BANK	2,360.99
Jun-09	QDOBA 431 00604QPS #643479	15-JUN-2009 13:20 SERV	JPMORGAN CHASE BANK	602.39
Jun-09	SIMPLY SWEET AND SASSY #646050	15-JUN-2009 13:20 SERV	JPMORGAN CHASE BANK	560.85
Jun-09	STONEHEARTH RESTAURANT #643545	25-JUN-2009 14:28 SERV	JPMORGAN CHASE BANK	718.73
Jun-09	AMERICAN EXPRESS CORP	15-JUN-2009 13:20 SERV	JPMORGAN CHASE BANK	921.35
Jun-09	AMERICAN EXPRESS CORP	PAUL THOMPSON 05/27/2009	FutureGen Meeting	530.55
Jun-09	FUTUREGEN INDUSTRIAL ALLIANCE INC	FUTURE061809	FutureGen Meeting	16,176.00
Jun-09	PGC Spreadsheet 18598975: A 206040	J302-0020-0609 Intercompany USD 30-JUN-09 0020	DUE ASSESSMENT 7/1/2009	788.00
Jun-09	THE LAMP GROUP	1086	Housing Stipend	720.44
Jul-09	Vehicle Costs TRMS Allocation 19075557: A 200908030835	Company 0100 Vehicle Cost TRMS Allocation USD 31-JUL-09	Invoice # 1086 Date: 06/15/2009 The Lamp Group	1,014.78
Jul-09	FREE ENTERPRISE SYSTEM #643545	15-JUL-2009 15:14 SERV	TRMS Costs Allocated from Project VEHL2004	2,336.00
Jul-09	GUY BROWN PD* #643479	28-JUL-2009 13:16 SERV	JPMORGAN CHASE BANK	1,283.14
Jul-09	MARRIOTT HOTEL LOUISV #160721	15-JUL-2009 15:14 SERV	JPMORGAN CHASE BANK	7,505.70
Jul-09	AFFORDABLE ENERGY CORP	DBK2009	EXPENSES	3,130.00
Jul-09	CMJ Spreadsheet 19084255: A 5725	J118-0100-0709 Adjustment USD 01-JUL-09	RECLASS INELIGIBLE IBEW CHARGES TO OPERATING	(1,259.70)
Jul-09	CMJ Spreadsheet 19084255: A 5725	J118-0100-0709 Adjustment USD 01-JUL-09	RECLASS INELIGIBLE IBEW CHARGES TO OPERATING	(1,319.66)
Jul-09	CMJ Spreadsheet 19084255: A 5725	FUTURE070709	RECLASS INELIGIBLE IBEW CHARGES TO OPERATING	(1,350.80)
Jul-09	FUTUREGEN INDUSTRIAL ALLIANCE INC	220522	2ND PYMT-DUES	16,176.00
Jul-09	HERMANN, C	221331	Meals Offsite	688.13
Jul-09	MALLOY, JOHN P	221331	Meals Offsite	2,259.76
Jul-09	NEI GLOBAL RELOCATION COMPANY	177325	Relocation Expense	1,237.83
Jul-09	OPS PLUS INC	04866	Labor & transp.	4,041.77
Jul-09	PGC Spreadsheet 18853619: A 206040	J302-0020-0709 Intercompany USD 31-JUL-09 0020	Housing Stipend	2,428.91
Jul-09	THOMPSON, PAUL W	221132	Miscellaneous Transportation	788.00
Aug-09	ALISON - ASSOCIATES #102954	27-AUG-2009 14:03 SERV	JPMORGAN CHASE BANK	905.85
Aug-09	B AND D PERFORMANCE GO #643479	18-AUG-2009 13:17 SERV	JPMORGAN CHASE BANK	1,412.94
Aug-09	FREE ENTERPRISE SYSTEM #643545	27-AUG-2009 14:03 SERV	JPMORGAN CHASE BANK	551.20
Aug-09	KINGSLEY MEAT & SEAFOO #646050	27-AUG-2009 14:03 SERV	JPMORGAN CHASE BANK	2,165.94
Aug-09			JPMORGAN CHASE BANK	1,140.80

GL Date	AP Vendor Name or JE Batch Name	AP Invoice Number or Journal Name	Invoice Line Description of JE Line Description	Amount
Aug-09	RENT & RAVE #363110	18-AUG-2009 13:17 LUTL	JPMORGAN CHASE BANK	3,333.71
Aug-09	WAL-MART #1269 #643479	18-AUG-2009 13:17 SERV	JPMORGAN CHASE BANK	7,401.24
Aug-09	EMERGENCY DISASTER SERVICES	EDS2009KU7225	INVOICE EDS-2009-KU 7225 - NATIONAL TURNPIKE	47,619.00
Aug-09	KINGSLEY MEAT AND SEAFOOD	KINGSLO80709	KINGSLO80709 - MC SAFETY DINNER	9,460.15
Aug-09	NEI GLOBAL RELOCATION COMPANY	176182	Relocation Expense	8,210.75
Aug-09	NEI GLOBAL RELOCATION COMPANY	180585	Relocation Expense	7,051.01
Aug-09	RAD-BAB Spreadsheet 19341668: A 10387	J161-0100-0809 Adjustment USD 01-AUG-09	Record A/R Adj's	(3,510.00)
Aug-09	SJS Spreadsheet 19297895: A 26127	J017-0020-0809 Adjustment USD 01-AUG-09	Sponsorship for Generation Services Backpack Program	(6,035.00)
Sep-09	CONNIE SAFETY #018144	14-SEP-2009 15:48 SERV	JPMORGAN CHASE BANK	603.60
Sep-09	FREE ENTERPRISE SYSTEM #643479	14-SEP-2009 15:48 SERV	JPMORGAN CHASE BANK	1,238.00
Sep-09	KINGSLEY MEAT & SEAFOO #102954	25-SEP-2009 13:31 SERV	JPMORGAN CHASE BANK	6,715.50
Sep-09	KINGSLEY MEAT & SEAFOO #102954	25-SEP-2009 13:31 SERV	JPMORGAN CHASE BANK	2,893.26
Sep-09	KINGSLEY MEAT & SEAFOO #102954	25-SEP-2009 13:31 SERV	JPMORGAN CHASE BANK	2,798.13
Sep-09	KINGSLEY MEAT & SEAFOO #102954	25-SEP-2009 13:31 SERV	JPMORGAN CHASE BANK	2,647.03
Sep-09	KINGSLEY MEAT & SEAFOO #102954	25-SEP-2009 13:31 SERV	JPMORGAN CHASE BANK	1,262.51
Sep-09	KINGSLEY MEAT & SEAFOO #102954	25-SEP-2009 13:31 SERV	JPMORGAN CHASE BANK	1,155.07
Sep-09	KINGSLEY MEAT & SEAFOO #102954	25-SEP-2009 13:31 SERV	JPMORGAN CHASE BANK	1,052.10
Sep-09	KINGSLEY MEAT & SEAFOO #102954	25-SEP-2009 13:31 SERV	JPMORGAN CHASE BANK	962.56
Sep-09	PFG*PROFORMA #243758	14-SEP-2009 15:48 SERV	JPMORGAN CHASE BANK	615.59
Sep-09	THE THARPE COMPANY INC #205891	16-MAR-2009 13:48 SERV	JPMORGAN CHASE BANK	595.01
Sep-09	THE THARPE COMPANY INC #205891	15-JAN-2009 11:27 SERV	JPMORGAN CHASE BANK	4,288.91
Sep-09	THE THARPE COMPANY INC #205891	28-JUL-2009 13:16 SERV	JPMORGAN CHASE BANK	2,897.16
Sep-09	THE THARPE COMPANY INC #205891	15-JUN-2009 13:20 SERV	JPMORGAN CHASE BANK	2,869.15
Sep-09	THE THARPE COMPANY INC #205891	14-APR-2009 13:28 SERV	JPMORGAN CHASE BANK	2,838.71
Sep-09	THE THARPE COMPANY INC #205891	15-JUN-2009 13:20 SERV	JPMORGAN CHASE BANK	2,471.32
Sep-09	THE THARPE COMPANY INC #205891	17-FEB-2009 11:20 SERV	JPMORGAN CHASE BANK	2,384.69
Sep-09	THE THARPE COMPANY INC #205891	28-JUL-2009 13:16 SERV	JPMORGAN CHASE BANK	2,332.97
Sep-09	THE THARPE COMPANY INC #205891	15-JAN-2009 11:20 SERV	JPMORGAN CHASE BANK	1,647.44
Sep-09	THE THARPE COMPANY INC #205891	28-JUL-2009 13:16 SERV	JPMORGAN CHASE BANK	1,622.50
Sep-09	THE THARPE COMPANY INC #205891	14-MAY-2009 12:38 SERV	JPMORGAN CHASE BANK	1,612.65
Sep-09	THE THARPE COMPANY INC #205891	17-FEB-2009 11:20 SERV	JPMORGAN CHASE BANK	1,479.40
Sep-09	THE THARPE COMPANY INC #205891	14-APR-2009 11:20 SERV	JPMORGAN CHASE BANK	1,346.46
Sep-09	THE THARPE COMPANY INC #205891	14-MAY-2009 15:48 SERV	JPMORGAN CHASE BANK	524.70
Sep-09	THE THARPE COMPANY INC #205891	25-SEP-2009 13:31 SERV	JPMORGAN CHASE BANK	625.00
Sep-09	THE UPPER CRUST #436064	LOURIE KEENE 05/27/2009	EMPLOYEE EXPENSE REPORT DATED 03-JUN-09	6,506.15
Sep-09	WAL-MART #0588 #643479	092331	ACCCE Annual Assessment	(16,034.56)
Sep-09	AMERICAN EXPRESS CORP	10550335	PROFESSIONAL SERVICES	4,560.80
Sep-09	CENTER FOR ENERGY & ECONOMIC DEVELOPMENT	10550330	PROFESSIONAL SERVICES	536.00
Sep-09	FROST BROWN TODD LLC	1174	PO-1 Video	15,631.13
Sep-09	FROST BROWN TODD LLC	1174	Relocation Expense	1,484.51
Sep-09	MASS PRODUCTION INC	181810	CWMP BAL/SPLITS	(4,900.56)
Sep-09	NEI GLOBAL RELOCATION COMPANY	J318-0100-0909 Adjustment USD 01-SEP-09	Sponsorship for Generation Services	(800.00)
Sep-09	PAD Spreadsheet 19592608: A 5011	J017-0020-0909 Adjustment USD 01-SEP-09	JPMORGAN CHASE BANK	1,082.14
Sep-09	SJS Spreadsheet 19565284: A 26127	14-OCT-2009 13:13 SERV	JPMORGAN CHASE BANK	1,074.17
Sep-09	ENTERPRISE RENT-A-CAR #643479	14-OCT-2009 13:13 SERV	JPMORGAN CHASE BANK	780.00
Oct-09	EXPRESSIONS OF YOU #181835	14-OCT-2009 13:13 SERV	JPMORGAN CHASE BANK	1,850.00
Oct-09	FREE ENTERPRISE SYSTEM #643479	27-OCT-2009 16:33 SERV	JPMORGAN CHASE BANK	5,316.45
Oct-09	FUN MASTERS INC #643479	14-OCT-2009 13:13 SERV	JPMORGAN CHASE BANK	
Oct-09	KINGSLEY MEAT & SEAFOO #102954			

GL Date	AP Vendor Name or JE Batch Name	AP Invoice Number or Journal Name	Invoice Line Description of JE Line Description	Amount
Oct-09	KINGSLEY MEAT & SEAFOOD #102954	14-OCT-2009 13:13 SERV	JPMORGAN CHASE BANK	4,421.05
Oct-09	KINGSLEY MEAT & SEAFOOD #102954	14-OCT-2009 13:13 SERV	JPMORGAN CHASE BANK	895.40
Oct-09	KINGSLEY MEAT & SEAFOOD #102954	14-OCT-2009 13:13 SERV	JPMORGAN CHASE BANK	839.45
Oct-09	KINGSLEY MEAT & SEAFOOD #102954	14-OCT-2009 13:13 SERV	JPMORGAN CHASE BANK	559.63
Oct-09	LOUISVILLE GSIELECI/ #226733	14-OCT-2009 13:13 LUTL	JPMORGAN CHASE BANK	500.00
Oct-09	LOUISVILLE GSIELECI/ #226733	14-OCT-2009 13:13 LUTL	JPMORGAN CHASE BANK	500.00
Oct-09	PFGE*PROFORMA #643479	27-OCT-2009 16:33 SERV	JPMORGAN CHASE BANK	4,747.85
Oct-09	PFGE*PROFORMA #643479	14-OCT-2009 13:13 SERV	JPMORGAN CHASE BANK	1,931.11
Oct-09	PFGE*PROFORMA #643479	14-OCT-2009 13:13 SERV	JPMORGAN CHASE BANK	563.39
Oct-09	PFGE*PROFORMA #643479	27-OCT-2009 16:33 LUTL	JPMORGAN CHASE BANK	746.88
Oct-09	PFGE*PROFORMA #712269	14-OCT-2009 13:13 SERV	JPMORGAN CHASE BANK	524.88
Oct-09	POSITIVE PROMOTIONS #181835	14-OCT-2009 13:13 SERV	JPMORGAN CHASE BANK	673.12
Oct-09	ODOBA 546 00605QPS #646050	14-OCT-2009 13:13 SERV	JPMORGAN CHASE BANK	625.00
Oct-09	WAL-MART #1170 #226733	14-OCT-2009 13:13 LUTL	JPMORGAN CHASE BANK	1,023.52
Oct-09	WM SUPERCENTER #181835	14-OCT-2009 13:13 SERV	JPMORGAN CHASE BANK	1,103.87
Oct-09	CMJ Spreadsheet 19817070: A 5725	J118-0100-1009 Adjustment USD 01-OCT-09	CHARGES TO BE BILLED TO IBEW	991.87
Oct-09	CMJ Spreadsheet 19817070: A 5725	J118-0100-1009 Adjustment USD 01-OCT-09	CHARGES TO BE BILLED TO IBEW	551.94
Oct-09	CMJ Spreadsheet 19817070: A 5725	J118-0100-1009 Adjustment USD 01-OCT-09	CHARGES TO BE BILLED TO IBEW	(751.61)
Oct-09	CMJ Spreadsheet 19817070: A 5725	J118-0100-1009 Adjustment USD 01-OCT-09	RECLASS INELIGIBLE IBEW CHARGES TO OPERATING	(2,803.07)
Oct-09	CMJ Spreadsheet 19817070: A 5725	J118-0100-1009 Adjustment USD 01-OCT-09	RECLASS INELIGIBLE IBEW CHARGES TO OPERATING	(4,638.58)
Oct-09	CMJ Spreadsheet 19817070: A 5725	J118-0100-1009 Adjustment USD 01-OCT-09	RECLASS INELIGIBLE IBEW CHARGES TO OPERATING	(7,118.47)
Oct-09	CMJ Spreadsheet 19817070: A 5725	J118-0100-1009 Adjustment USD 01-OCT-09	RECLASS INELIGIBLE IBEW CHARGES TO OPERATING	12,830.50
Oct-09	FROST BROWN TODD LLC	10522665	PROFESSIONAL SERVICES	3,043.00
Oct-09	FROST BROWN TODD LLC	10563357	PROFESSIONAL SERVICES	2,345.00
Oct-09	FROST BROWN TODD LLC	10557572	PROFESSIONAL SERVICES	1,344.00
Oct-09	FROST BROWN TODD LLC	10557569	PROFESSIONAL SERVICES	(1,827.00)
Oct-09	JWB Spreadsheet 19823963: A 26465	J177-0100-1009 Adjustment USD 01-OCT-09	Employee Moving Expense	(2,646.46)
Oct-09	JWB Spreadsheet 19823963: A 26465	J177-0100-1009 Adjustment USD 01-OCT-09	Employee Moving Expense	(9,745.00)
Oct-09	JWB Spreadsheet 19823963: A 26465	J177-0100-1009 Adjustment USD 01-OCT-09	Employee Moving Expense	(21,241.11)
Oct-09	JWB Spreadsheet 19823963: A 26465	J177-0100-1009 Adjustment USD 01-OCT-09	Employee Moving Expense	(23,638.15)
Oct-09	JWB Spreadsheet 19823963: A 26465	J003-0020-1009 Accrual USD 31-OCT-09	Legal Accrual - LGE Dist(Telecom)	14,041.50
Oct-09	JWB Spreadsheet 19824112: A 26465	J149-0110-1009 Adjustment USD 31-OCT-09	THE THARPE COMPANY INC #205891	3,955.22
Oct-09	JWB Spreadsheet 1982847: A 26465	J149-0110-1009 Adjustment USD 31-OCT-09	THE THARPE COMPANY INC #205891	2,924.98
Oct-09	JWB Spreadsheet 1982847: A 26465	J149-0110-1009 Adjustment USD 31-OCT-09	THE THARPE COMPANY INC #205891	2,444.25
Oct-09	JWB Spreadsheet 1982847: A 26465	J149-0110-1009 Adjustment USD 31-OCT-09	THE THARPE COMPANY INC #205891	2,266.56
Oct-09	JWB Spreadsheet 1982847: A 26465	J149-0110-1009 Adjustment USD 31-OCT-09	THE THARPE COMPANY INC #205891	1,885.37
Oct-09	JWB Spreadsheet 1982847: A 26465	J149-0110-1009 Adjustment USD 31-OCT-09	THE THARPE COMPANY INC #205891	1,750.85
Oct-09	JWB Spreadsheet 1982847: A 26465	J179-0100-1009 Adjustment USD 01-OCT-09	Write-off of Unamortized Loss on Preferred Stock	127,119.64
Oct-09	KLD Spreadsheet 19824945: A 26257	J208-0100-1009 Adjustment USD 01-OCT-09	NEI Global Relocation - Transm	(9,640.68)
Oct-09	KLT Spreadsheet 19833444: A 4800	J315-0100-1009 Adjustment USD 01-OCT-09	Reclass Air Emission fees	5,336.38
Oct-09	PAD Spreadsheet 19832766: A 4774	J315-0100-1009 Adjustment USD 01-OCT-09	Reclass Arena Project Expense	4,630.52
Oct-09	PAD Spreadsheet 19832766: A 4774	J315-0100-1009 Adjustment USD 01-OCT-09	Reclass Arena Project Expense	3,770.48
Oct-09	PAD Spreadsheet 19832766: A 4774	J315-0100-1009 Adjustment USD 01-OCT-09	Reclass Arena Project Expense	870.34
Oct-09	PAD Spreadsheet 19832766: A 4774	J302-0020-1009 Intercompany USD 31-OCT-09	Housing Stipend	716.89
Oct-09	PGC Spreadsheet 19804724: A 206040	J166-0100-1009 Accrual USD 01-OCT-09	Suspense 11 Journal Import	1,122.43
Oct-09	RAD-KHW Spreadsheet 19822131: A 13063	4744	Invoice 4744 - Waterside West south driveway shoring	3,080.00
Oct-09	STOLL CONSTRUCTION AND PAVING CO INC	USENV102109LGE	SETTLEMENT PYMT	3,880.95
Oct-09	U S ENVIRONMENTAL PROTECTION AGENCY	Labor	Labor	50,083.75

Louisville Gas and Electric Company
 FERC 426
 12 Months Ended October 31, 2009

GL Date	AP Vendor Name or JE Batch Name	AP Invoice Number or Journal Name	Invoice Line Description of JE Line Description	Amount
Dec-08				18,331.54
Jan-09	Labor		Labor	19,712.82
Feb-09	Labor		Labor	23,330.84
Mar-09	Labor		Labor	24,361.20
Apr-09	Labor		Labor	20,562.22
May-09	Labor		Labor	9,197.59
Jun-09	Labor		Labor	14,766.99
Jul-09	Labor		Labor	9,584.89
Aug-09	Labor		Labor	12,028.21
Sep-09	Labor		Labor	16,479.36
Oct-09	Labor		Labor	11,470.96
Dec-08				(5,001.62)
Jan-09	Sales Invoices USD 18-DEC-08		Revenue account for invoice 5035646.	(5,001.62)
Jan-09	Sales Invoices USD 27-JAN-09		Revenue account for invoice 5036233.	(5,649.57)
Jan-09	Sales Invoices USD 27-JAN-09		Revenue account for invoice 5036253.	(6,058.28)
Feb-09	Sales Invoices USD 24-FEB-09		Revenue account for invoice 5036853.	(6,949.97)
Feb-09	Sales Invoices USD 23-FEB-09		Revenue account for invoice 5036713.	(7,246.24)
Feb-09	Sales Invoices USD 20-FEB-09		Revenue account for invoice 5036733.	(11,379.93)
Feb-09	Sales Invoices USD 20-FEB-09		Revenue account for invoice 5036753.	(33,486.52)
Mar-09	Sales Invoices USD 27-MAR-09		Revenue account for invoice 5037413.	(15,647.98)
May-09	Sales Invoices USD 30-MAY-09		Revenue account for invoice 5038293.	(5,108.70)
Jul-09	Sales Invoices USD 11-JUL-09		Revenue account for invoice 5039134.	(860.75)
Jul-09	Sales Invoices USD 11-JUL-09		Revenue account for invoice 5039135.	(1,239.48)
Oct-09	Sales Invoices USD 11-JUL-09		Revenue account for invoice 5039133.	(1,962.51)
Oct-09	Sales Invoices USD 31-OCT-09		Revenue account for invoice 5040621.	(629.46)
Oct-09	Sales Invoices USD 31-OCT-09		Revenue account for invoice 5040622.	(2,655.73)
Oct-09	Sales Invoices USD 31-OCT-09		Revenue account for invoice 5040620.	(3,803.89)
Oct-09	Sales Invoices USD 31-OCT-09		Revenue account for invoice 5040620.	(6,223.78)
Various	Various		Revenue account for invoice 5040600.	171,232.05
Total Other			Various - Under \$500	1,082,389.64
Total FERC 426				\$ 37,215,731.28

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 31

Responding Witness: Shannon L. Charnas

Q-31. Provide a detailed analysis of expenses incurred during the test year for professional services, as shown in Format 31, and 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-31. See attached CD, in folder titled Question No. 31, for detail of total company professional services.

Unique document reference information is maintained in LG&E's accounting records. When a vendor does not supply an invoice number, reference numbers are assigned by the Company to identify the transaction. All of the information requested is not maintained in the accounting system.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 32

Responding Witness: Shannon L. Charnas

- Q-32. Provide a detailed analysis of contributions for charitable and political purposes (in cash or services), if any, recorded in accounts other than Account No. 426. 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 of less than \$100, provided the items are grouped by classes.
- A-32. There were no contributions for charitable or political purposes recorded in accounts other than Account No. 426.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to First Data Request of Commission Staff

Dated January 19, 2010

Question No. 33

Responding Witnesses: Lonnie E. Bellar / Valerie L. Scott

Q-33. 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-33. Louisville Gas & Electric charges expenses for External Affairs to account 426.4, Expenditures for Certain Civic, Political and Related Activities, a "below-the-line" account not deducted in arriving at net operating income. The expenses recorded in this account are not included in rates and are not proposed to be included in rates.

Some expenses are directly charged to 426.4 while others are indirect charges which are allocated. All expenses and charges, whether directly or indirectly assigned, are not included in rates. G.R. Siemens' indirect charges were allocated to Louisville Gas & Electric at 40%, Kentucky Utilities at 40%, and E.ON U.S. Capital Corp. at 20%. D.J. Freibert's indirect charges were allocated to Louisville Gas & Electric at 10% and Kentucky Utilities at 90%. M.S. Beer's indirect charges were allocated to Louisville Gas & Electric at 44%, Kentucky Utilities at 43%, and E.ON U.S. Capital Corp. at 13%. During the test year, these charges amounted to \$715,693, of this amount \$287,362 represented approximately 34.8% of the salary and associated benefits (e.g., health care and retirement) of G.R. Siemens, D.J. Freibert, and M.S. Beer whose duties include, but are not limited to, representation before governmental agencies and legislative bodies local, state and federal levels on matters directly related to the Company and the conduct of its business. These employees also provide functional representation of the Company at and participation in civic, charitable and community events, monitoring the legislative and regulatory processes, responding to inquires by federal, state and local governmental agencies and legislative bodies and participation in industry meetings and conferences. Thus, the \$287,362 does not reflect time associated only with lobbying activities as defined by Account 426.4. The remaining \$428,331 charged to this account is associated with salary and benefits for three other employees who provide analytical or administrative support and business expenses (e.g., travel and office expenses) for G.R. Siemens, D.J. Freibert, and M.S. Beer.

A detailed analysis of account 426.4 is included in the response to question 30(c) of the First Data Request of the Commission Staff Dated January 19, 2010.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to First Data Request of Commission Staff

Dated January 19, 2010

Question No. 34

Responding Witness: Shannon L. Charnas

- Q-34. Provide a schedule showing for the test year and the year preceding the test year, with each year shown separately, the following information regarding LG&E's investments in subsidiaries and joint ventures:
- a. Name of subsidiary or joint venture.
 - b. Date of initial investment.
 - c. Amount and type of investment made for each of the 2 years included in this response.
 - d. Balance sheet and income statement. Where only internal statements are prepared, furnish copies of these.
 - e. A separate schedule of all dividends or income of any type received by LG&E from its subsidiaries or joint ventures showing how this income is reflected in the reports filed with the Commission and stockholder reports.
 - f. Name of each officer of each of the subsidiaries or joint ventures, each officer's annual compensation, the portion of that compensation that is charged to the subsidiary or joint venture, the position each officer holds with LG&E, and the compensation received from LG&E.
- A-34. a. Ohio Valley Electric Corporation (OVEC)
- b. LG&E's original investment in OVEC was made in 1952.
 - c. No investments were made in OVEC by LG&E during the 2 years included in this response.
 - d. See attached containing financial statements for OVEC including Statements of Income for the twelve months ended October 31, 2009 and 2008 and Balance Sheets as of October 31, 2009 and 2008.

- e. LG&E records its dividend income from OVEC on the cost method of accounting. LG&E has recorded \$101,340 and \$118,230 in dividends for the 12-months ended October 31, 2009 and 2008, respectively. These amounts have been reported as "Other Income Less Deductions" in LG&E's reports filed with the Commission and as "Other Income (Expense) – Net" in stockholders reports.
- f. Officers:
- | | |
|-------------------|-------------------------------------|
| Michael G. Morris | President |
| David L. Hart | Vice President & Asst. to President |
| David E. Jones | Vice President - Operations |
| John D. Brodt | Secretary and Treasurer |
| Ronald D. Cook | Asst. Secretary and Asst. Treasurer |
| Charles E. Zebula | Asst. Secretary and Asst. Treasurer |

None of the officers of OVEC are officers or employees of LG&E.

None of OVEC's officers receive compensation from LG&E nor is any portion of their salaries charged to LG&E. OVEC's officer salaries are charged internally by OVEC as expenses against OVEC's revenues to arrive at net income. The compensation paid to these officers by OVEC is not available to LG&E.

OHIO VALLEY ELECTRIC CORPORATION AND SUBSIDIARY COMPANY

INCOME AND RETAINED EARNINGS

FOR THE TWELVE MONTHS ENDED OCTOBER 31, 2009 AND 2008

	<u>October 31, 2009</u>	<u>October 31, 2008</u>
OPERATING REVENUES:	\$ 646,786,561	\$ 610,633,997
OPERATING EXPENSES:		
FUEL CONSUMED	323,285,535	323,674,245
PURCHASED POWER	11,407,681	18,112,510
LABOR-SCHED 4	53,724,008	49,388,277
OTHER CHARGES-SCHED 4	102,780,890	91,530,166
SO2 ALLOWANCES	5,187,552	12,045,691
DEPRECIATION	69,591,148	54,417,617
TAXES - STATE, LOCAL, & MISC	12,475,082	9,672,292
TAXES - FEDERAL INCOME	<u>1,022,556</u>	<u>877,380</u>
TOTAL OPERATING EXPENSES	<u>579,474,452</u>	<u>559,718,178</u>
NET OPERATING INCOME	67,312,109	50,915,819
INTEREST AND OTHER:		
INT EXP-REVOLVING CR AGR	1,053,886	251,405
INT EXP-2006A NOTES	23,547,941	24,344,589
INT EXP-2007 A	-	2,691,978
INT EXP-2007 A, B & C NOTES	16,843,227	14,475,157
INT EXP-2008A	2,871,116	1,846,847
INT EXP-2008B	9,767,651	4,149,900
INT EXP-2008C	9,908,074	2,511,935
INT EXP-2009A NOTES	1,596,914	-
INT EXP-09FLTING RT BONDS	348,382	-
INTEREST INCOME	(7,298,361)	(4,071,138)
AMORT OF DEBT EXPENSE	1,068,421	459,185
OTHER	<u>(289,196)</u>	<u>(518,443)</u>
TOTAL INTEREST AND OTHER	<u>59,418,055</u>	<u>46,141,415</u>
NET INCOME	7,894,054	4,774,404
RETAINED EARNINGS — BEGINNIN	6,063,198	6,388,794
CASH DIVIDENDS	<u>5,200,000</u>	<u>5,100,000</u>
RETAINED EARNINGS — END	<u>\$ 8,757,252</u>	<u>\$ 6,063,198</u>

OHIO VALLEY ELECTRIC CORPORATION AND SUBSIDIARY COMPANY

BALANCE SHEETS
AS OF OCTOBER 31, 2009 AND 2008

	<u>October 31, 2009</u>	<u>October 31, 2008</u>
ASSETS		
ELECTRIC PLANT:		
At original cost	\$ 595,970,178	\$ 586,607,421
Less — accumulated provisions for de	<u>405,276,150</u>	<u>386,853,368</u>
Total plant	190,694,028	199,754,053
Construction in progress	<u>550,524,053</u>	<u>390,960,281</u>
Net plant in service	<u>741,218,081</u>	<u>590,714,334</u>
INVESTMENTS AND OTHER:		
Investment in subsidiary company	3,400,000	3,400,000
Advances to subsidiary — constructio	<u>139,956,336</u>	<u>141,308,571</u>
Total investments and other	<u>143,356,336</u>	<u>144,708,571</u>
CURRENT ASSETS:		
Cash and cash equivalents	25,856,811	154,230,235
Accounts receivable	29,299,960	29,584,703
Fuel in storage — at average cost	22,583,513	17,416,833
Materials and supplies — at average c	12,053,374	8,980,335
Property taxes applicable to future yea	391,400	371,320
Emission allowances	6,569,645	3,813,204
Prepaid expenses and other	974,352	887,065
Deferred tax assets	<u>4,931,530</u>	<u>-</u>
Total current assets	<u>102,660,585</u>	<u>215,283,695</u>
REGULATORY ASSETS:		
Asset retirement costs	1,206,723	1,765,881
Unrecognized pension benefits	14,593,086	889,553
Unrecognized postemployment benefit	936,047	-
Deferred depreciation	<u>(108,027)</u>	<u>15,904,913</u>
Total regulatory assets	<u>16,627,829</u>	<u>18,560,347</u>
DEFERRED CHARGES AND OTHER:		
Unamortized debt expense	12,365,636	9,055,857
Deferred tax assets	25,468,128	39,418,189
Pension asset	-	8,623,799
Long term investments	59,314,415	-
Other	<u>45,494</u>	<u>110,138</u>
Total deferred charges	<u>97,193,673</u>	<u>57,207,983</u>
TOTAL	<u>\$ 1,101,056,504</u>	<u>\$ 1,026,474,930</u>

OHIO VALLEY ELECTRIC CORPORATION AND SUBSIDIARY COMPANY

BALANCE SHEETS
AS OF OCTOBER 31, 2009 AND 2008

	<u>October 31, 2009</u>	<u>October 31, 2008</u>
CAPITALIZATION AND LIABILITIES		
CAPITALIZATION:		
Common stock, \$100 par value — authorized, 300,000 shares; outstanding, 100,000	\$ 10,000,000	\$ 10,000,000
Line of credit - long term	10,000,000	-
Senior debt-long term	1,083,737,577	1,020,690,595
2009 Floating rate bonds	200,000,000	-
Retained earnings	8,757,252	6,063,198
 Total capitalization	 1,312,494,829	 1,036,753,793
 CURRENT LIABILITIES:		
Senior debt-short term	32,079,987	30,244,075
Accounts payable	15,559,811	16,795,661
Intercompany payable/ (receivable)	(382,627,261)	(195,085,239)
Deferred revenue — advances for con	15,844,764	14,331,795
Accrued other taxes	19,843,902	19,673,133
Regulatory liabilities	3,360,294	-
Accrued interest and other	17,446,320	17,080,912
 Total current liabilities	 (278,492,184)	 (96,959,663)
 COMMITMENTS AND CONTINGENCIES (Note 10)		
REGULATORY LIABILITIES:		
Postretirement benefits	15,007,955	19,319,600
Investment tax credits	3,393,146	3,393,146
Net antitrust settlement	673,070	673,070
Income taxes refundable to customers	(122,033)	21,355,499
EPA auction proceeds	-	725,522
Pension benefits	-	8,623,799
Advance collection of interest	-	2,673,391
 Total regulatory liabilities	 18,952,137	 56,764,027
 OTHER LIABILITIES:		
Pension Liability	14,593,086	-
Asset retirement obligations	10,379,998	9,790,888
Postretirement benefits obligation	22,192,591	19,236,332
Postemployment benefits obligation	936,047	889,553
 Total other liabilities	 48,101,722	 29,916,773
 TOTAL	 \$ 1,101,056,504	 \$ 1,026,474,930

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 35

Responding Witness: Shannon L. Charnas

- Q-35. Provide the following information with regard to uncollectible accounts for the test year and 3 preceding calendar years (taxable year acceptable) for the electric operations and gas operations separately:
- a. Reserve account balance at the beginning of the year.
 - b. Charges to reserve account (accounts charged off).
 - c. Credits to reserve account.
 - d. Current year provision.
 - e. Reserve account balance at the end of the year.
 - f. Percent of provision to total revenue.
- A-35. a-f. See attached.

Louisville Gas and Electric Company						
Case Number 2009-00549						
Summary of Uncollectible Accounts Reserves						
	Reserve				Reserve	Percent of
	Account Balance	Charges to	Credits to	Current Year	Account Balance	Provision
Year	Beginning of Year	Reserve Account	Reserve Account	Provision	End of Year	to Total
	(a)	(b)	(c)	(d)	(e)	(f)
Total Company (1)						
Test Year						
October 2009	\$ 825,677	\$ 5,375,158	\$ 1,615,185	\$ 3,881,950	\$ 947,654	0.3%
2008	\$ 671,396	\$ 5,335,740	\$ 2,124,766	\$ 3,583,396	\$ 1,043,818	0.3%
2007	\$ 1,135,876	\$ 4,589,192	\$ 2,470,197	\$ 1,654,515	\$ 671,396	0.2%
2006	\$ 1,045,034	\$ 6,493,196	\$ 2,468,543	\$ 4,115,495	\$ 1,135,876	0.4%
Electric Operations (1)						
Test Year						
October 2009	\$ 536,690	\$ 3,493,853	\$ 1,049,870	\$ 2,523,267	\$ 615,975	0.3%
2008	\$ 424,140	\$ 3,735,018	\$ 1,487,336	\$ 2,508,377	\$ 684,836	0.3%
2007	\$ 726,052	\$ 2,982,975	\$ 1,605,628	\$ 1,075,435	\$ 424,140	0.1%
2006	\$ 668,822	\$ 4,090,713	\$ 1,555,182	\$ 2,592,762	\$ 726,052	0.4%
Gas Operations (1)						
Test Year						
October 2009	\$ 288,987	\$ 1,881,305	\$ 565,315	\$ 1,358,682	\$ 331,679	0.3%
2008	\$ 247,256	\$ 1,600,722	\$ 637,430	\$ 1,075,019	\$ 358,982	0.2%
2007	\$ 409,824	\$ 1,606,217	\$ 864,569	\$ 579,080	\$ 247,256	0.2%
2006	\$ 376,212	\$ 2,402,482	\$ 913,361	\$ 1,522,733	\$ 409,824	0.4%
(1)	The uncollectible reserve is recorded by total company each month and is allocated between electric and gas for this exhibit. The allocation is based on gross revenues from electric and gas ultimate consumers as of the previous year. The numbers are allocations - not direct charges.					

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to First Data Request of Commission Staff

Dated January 19, 2010

Question No. 36

Responding Witness: Shannon L. Charnas

Q-36. Provide a detailed analysis of the retained earnings account for the test year and the 12-month period immediately preceding the test year.

A-36. See attached schedule.

Louisville Gas and Electric Company
Analysis of Retained Earnings
October 31, 2009

Line No.	12 Months Ended	
	October 31, 2009	October 31, 2008
1	723,412,389.21	672,960,370.81
2	Add:	
3	97,839,234.46	90,508,014.40
4		(55,996.00)
5	Deduct:	
6		
7	80,000,000.00	40,000,000.00
8		
9	741,251,623.67	723,412,389.21

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to First Data Request of Commission Staff

Dated January 19, 2010

Question No. 37

Responding Witness: Shannon L. Charnas

Q-37. Provide a listing of all non-utility property, related property taxes, and accounts where amounts are recorded. Include a description of the property, the date purchased, and the cost.

A-37. See attached.

Louisville Gas and Electric Company
 Non-Utility Property
 October 2009

<u>Description of Non-Utility Property</u>	<u>Cost</u>	<u>Date Purchased</u>	<u>Property Taxes</u>	<u>Property Tax Account</u>
Cherry Hill Coal Mine - Right of Way	\$ 250	30-Jun-40		
Cherry Hill Coal Mine - Mineral Rights Tract No. K1B	31,483	17-Jun-54		
Cherry Hill Coal Mine - Mineral Rights	31,628	29-Jul-40		
Cherry Hill Coal Mine - Tract No. K2	185	30-Jun-40		
Cherry Hill Coal Mine - Tract No. K4	15	30-Jun-40		
Cherry Hill Coal Mine - Tract No. K5	48	30-Jun-40		
Cherry Hill Coal Mine - Tract No. K6	192	30-Jun-40		
Cherry Hill Coal Mine - Tract No. K12	250	30-Jun-66		
Former Camp Taylor Substation - Tract No. D15	29	17-Dec-39		
943 Fetter Avenue - Tract No. F8-1	332	7-Feb-41		
2334 Lexington Road - Tract No. F20	517	17-Sep-25		
Former Strawberry Lane Substation - Tract No. F43	1,074	11-Jul-55		
Former Plymouth Substation - Tract No. D70	3,291	26-Sep-56		
Standard Avenue Substation - Tract No. D124	5,677	21-Mar-73		
3842 Grand Avenue - Tract No. F19-2	269	3-Jul-25		
Non-Utility Property Total	\$ 75,240		\$ 2,155	FERC 408.2 & 236

Note: Property tax amounts are calculated based on 2008 property tax rates. The above individual properties do not receive a stand alone tax bill.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 38

Responding Witness: S. Bradford Rives

Q-38. Provide the rates of return in Format 38.

A-38. See attached.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Average Rates of Return
For the Calendar Years 2004 through 2008
And the Test Year

Line No.	Item (a)	Electric Operations (b)	Gas Operations (c)	Total Company (d)	Kentucky Jurisdiction (e)	Other Jurisdiction (f)
1.	Original Cost Net Investment:					
2.	5th Year	6.90%	3.93%	6.37%	6.37%	-
3.	4th Year	9.04%	4.57%	8.18%	8.18%	-
4.	3rd Year	8.15%	4.01%	7.32%	7.32%	-
5.	2nd Year	8.47%	3.96%	7.59%	7.59%	-
6.	1st Year	8.23%	3.91%	7.35%	7.35%	-
7.	Test Year	7.04%	4.09%	6.44%	6.44%	-
8.	Original Cost Common Equity:					
9.	5th Year	10.57%	4.41%	9.46%	9.46%	-
10.	4th Year	13.69%	4.94%	12.00%	12.00%	-
11.	3rd Year	12.21%	4.01%	10.56%	10.56%	-
12.	2nd Year	11.91%	3.16%	10.21%	10.21%	-
13.	1st Year	11.85%	3.54%	10.18%	10.18%	-
14.	Test Year	9.84%	4.15%	8.69%	8.69%	-

Note: Consistent with the response to the first data request of the Commission Staff, question number 38, provided in LG&E Case No. 2008-00252, all percentages are calculated before any pro forma adjustments.

Louisville Gas and Electric Company
Adjusted Rate of Return on Common Equity
Weighted Average Cost Of Capital

October 31, 2009 Electric

	Total Company Capitalization	Electric Rate Base Percentage	Unadjusted Electric Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	150,667,400	79.62%	119,961,384	6.59%	0.22%	0.01%
A/R Securitization	-	79.62%	-	0.00%	0.00%	0.00%
Long Term Debt	896,104,000	79.62%	713,478,005	39.22%	5.16%	2.02%
Preferred Stock	-	79.62%	-	0.00%	0.00%	0.00%
Common Equity	1,237,876,536	79.62%	985,597,298	54.19%	9.84%	5.33%
	2,284,647,936		1,819,036,687	100.00%		7.36%

Net Operating Income for the 12 months ended October 31, 2009

\$ 133,953,247

Net Operating Income / Total Capitalization

7.36%

October 31, 2009 Gas

	Total Company Capitalization	Gas Rate Base Percentage	Unadjusted Gas Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	150,667,400	20.38%	30,706,016	6.59%	0.22%	0.01%
A/R Securitization	-	20.38%	-	0.00%	0.00%	0.00%
Long Term Debt	896,104,000	20.38%	182,625,995	39.22%	5.16%	2.02%
Preferred Stock	-	20.38%	-	0.00%	0.00%	0.00%
Common Equity	1,237,876,536	20.38%	252,279,238	54.19%	4.15%	2.25%
	2,284,647,936		465,611,249	100.00%		4.28%

Net Operating Income for the 12 months ended October 31, 2009

\$ 19,920,343

Net Operating Income / Total Capitalization

4.28%

October 31, 2009 Total Company

	Total Company Capitalization	Rate Base Percentage	Unadjusted Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	150,667,400	100.00%	150,667,400	6.59%	0.22%	0.01%
A/R Securitization	-	100.00%	-	0.00%	0.00%	0.00%
Long Term Debt	896,104,000	100.00%	896,104,000	39.22%	5.16%	2.02%
Preferred Stock	-	100.00%	-	0.00%	0.00%	0.00%
Common Equity	1,237,876,536	100.00%	1,237,876,536	54.19%	8.69%	4.71%
	2,284,647,936		2,284,647,936	100.00%		6.74%

Net Operating Income for the 12 months ended October 31, 2009

\$ 153,873,590

Net Operating Income / Total Capitalization

6.74%

Louisville Gas and Electric Company
Adjusted Rate of Return on Common Equity
Weighted Average Cost Of Capital

December 31, 2008 Electric

	Total Company Capitalization	Electric Rate Base Percentage	Unadjusted Electric Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	221,999,200	79.75%	177,044,362	9.44%	1.49%	0.14%
A/R Securitization	-	79.75%	-	0.00%	0.00%	0.00%
Long Term Debt	896,104,000	79.75%	714,642,940	38.09%	5.11%	1.95%
Preferred Stock	-	79.75%	-	0.00%	0.00%	0.00%
Common Equity	1,234,460,916	79.75%	984,482,581	52.47%	11.85%	6.22%
	2,352,564,116		1,876,169,883	100.00%		8.31%

Net Operating Income for the 12 months ended December 31, 2008

\$ 155,962,433

Net Operating Income / Total Capitalization

8.31%

December 31, 2008 Gas

	Total Company Capitalization	Gas Rate Base Percentage	Unadjusted Gas Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	221,999,200	20.25%	44,954,838	9.44%	1.49%	0.14%
A/R Securitization	-	20.25%	-	0.00%	0.00%	0.00%
Long Term Debt	896,104,000	20.25%	181,461,060	38.09%	5.11%	1.95%
Preferred Stock	-	20.25%	-	0.00%	0.00%	0.00%
Common Equity	1,234,460,916	20.25%	249,978,335	52.47%	3.54%	1.86%
	2,352,564,116		476,394,233	100.00%		3.95%

Net Operating Income for the 12 months ended December 31, 2008

\$ 18,795,065

Net Operating Income / Total Capitalization

3.95%

December 31, 2008 Total Company

	Total Company Capitalization	Total Company Rate Base Percentage	Unadjusted Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	221,999,200	100.00%	221,999,200	9.44%	1.49%	0.14%
A/R Securitization	-	100.00%	-	0.00%	0.00%	0.00%
Long Term Debt	896,104,000	100.00%	896,104,000	38.09%	5.11%	1.95%
Preferred Stock	-	100.00%	-	0.00%	0.00%	0.00%
Common Equity	1,234,460,916	100.00%	1,234,460,916	52.47%	10.18%	5.34%
	2,352,564,116		2,352,564,116	100.00%		7.43%

Net Operating Income for the 12 months ended December 31, 2008

\$ 174,757,498

Net Operating Income / Total Capitalization

7.43%

Louisville Gas and Electric Company
Unadjusted Rate of Return on Common Equity
Weighted Average Cost Of Capital

December 31, 2007 Electric						
	Total Company Capitalization	Electric Rate Base Percentage	Unadjusted Electric Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	78,241,200	80.48%	62,968,518	3.52%	4.75%	0.17%
A/R Securitization	-	80.48%	-	0.00%	0.00%	0.00%
Long Term Debt	984,304,000	80.48%	792,167,859	44.26%	4.95%	2.19%
Preferred Stock	-	80.48%	-	0.00%	0.00%	0.00%
Common Equity	1,161,163,742	80.48%	934,504,580	52.22%	11.91%	6.22%
	<u>2,223,708,942</u>		<u>1,789,640,957</u>	100.00%		8.58%

Net Operating Income for the 12 months ended December 31, 2007 \$ 153,626,752
 Net Operating Income / Total Capitalization 8.58%

December 31, 2007 Gas						
	Total Company Capitalization	Gas Rate Base Percentage	Unadjusted Gas Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	78,241,200	19.52%	15,272,682	3.52%	4.75%	0.17%
A/R Securitization	-	19.52%	-	0.00%	0.00%	0.00%
Long Term Debt	984,304,000	19.52%	192,136,141	44.26%	4.95%	2.19%
Preferred Stock	-	19.52%	-	0.00%	0.00%	0.00%
Common Equity	1,161,163,742	19.52%	226,659,162	52.22%	3.16%	1.65%
	<u>2,223,708,942</u>		<u>434,067,985</u>	100.00%		4.01%

Net Operating Income for the 12 months ended December 31, 2007 \$ 17,416,452
 Net Operating Income / Total Capitalization 4.01%

December 31, 2007 Total Company						
	Total Company Capitalization	Total Company Rate Base Percentage	Unadjusted Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	78,241,200	100.00%	78,241,200	3.52%	4.75%	0.17%
A/R Securitization	-	100.00%	-	0.00%	0.00%	0.00%
Long Term Debt	984,304,000	100.00%	984,304,000	44.26%	4.95%	2.19%
Preferred Stock	-	100.00%	-	0.00%	0.00%	0.00%
Common Equity	1,161,163,742	100.00%	1,161,163,742	52.22%	10.21%	5.33%
	<u>2,223,708,942</u>		<u>2,223,708,942</u>	100.00%		7.69%

Net Operating Income for the 12 months ended December 31, 2007 \$ 171,043,204
 Net Operating Income / Total Capitalization 7.69%

Louisville Gas and Electric Company
Unadjusted Rate of Return on Common Equity
Weighted Average Cost Of Capital

December 31, 2006 Electric

	Total Company Capitalization	Electric Rate Base Percentage	Unadjusted Electric Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	67,824,000	79.96%	54,232,070	3.31%	5.25%	0.17%
A/R Securitization	-	79.96%	-	0.00%	0.00%	0.00%
Long Term Debt	819,304,000	79.96%	655,115,478	39.93%	4.33%	1.73%
Preferred Stock	70,424,594	79.96%	56,311,505	3.43%	5.15%	0.18%
Common Equity	1,094,133,608	79.96%	874,869,233	53.33%	12.21%	6.51%
	2,051,686,202		1,640,528,286	100.00%		8.59%

Net Operating Income for the 12 months ended December 31, 2006 \$ 140,846,804
Net Operating Income / Total Capitalization 8.59%

December 31, 2006 Gas

	Total Company Capitalization	Gas Rate Base Percentage	Unadjusted Gas Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	67,824,000	20.04%	13,591,930	3.31%	5.25%	0.17%
A/R Securitization	-	20.04%	-	0.00%	0.00%	0.00%
Long Term Debt	819,304,000	20.04%	164,188,522	39.93%	4.33%	1.73%
Preferred Stock	70,424,594	20.04%	14,113,089	3.43%	5.15%	0.18%
Common Equity	1,094,133,608	20.04%	219,264,375	53.33%	4.01%	2.14%
	2,051,686,202		411,157,916	100.00%		4.22%

Net Operating Income for the 12 months ended December 31, 2006 \$ 17,370,806
Net Operating Income / Total Capitalization 4.22%

December 31, 2006 Total Company

	Total Company Capitalization	Total Company Rate Base Percentage	Unadjusted Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	67,824,000	100.00%	67,824,000	3.31%	5.25%	0.17%
A/R Securitization	-	100.00%	-	0.00%	0.00%	0.00%
Long Term Debt	819,304,000	100.00%	819,304,000	39.93%	4.33%	1.73%
Preferred Stock	70,424,594	100.00%	70,424,594	3.43%	5.15%	0.18%
Common Equity	1,094,133,608	100.00%	1,094,133,608	53.33%	10.56%	5.63%
	2,051,686,202		2,051,686,202	100.00%		7.71%

Net Operating Income for the 12 months ended December 31, 2006 \$ 158,217,610
Net Operating Income / Total Capitalization 7.71%

Louisville Gas and Electric Company
Unadjusted Rate of Return on Common Equity
Weighted Average Cost Of Capital

December 31, 2005 Electric

	Total Company Capitalization	Electric Rate Base Percentage	Unadjusted Electric Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	141,245,000	80.77%	114,083,587	6.71%	4.21%	0.28%
A/R Securitization	-	80.77%	-	0.00%	0.00%	0.00%
Long Term Debt	820,554,000	80.77%	662,761,466	38.96%	4.13%	1.61%
Preferred Stock	70,424,594	80.77%	56,881,945	3.34%	4.65%	0.16%
Common Equity	1,074,069,709	80.77%	867,526,104	50.99%	13.69%	6.98%
	2,106,293,303		1,701,253,102	100.00%		9.03%

Net Operating Income for the 12 months ended December 31, 2005

\$ 153,632,295

Net Operating Income / Total Capitalization

9.03%

December 31, 2005 Gas

	Total Company Capitalization	Gas Rate Base Percentage	Unadjusted Gas Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	141,245,000	19.23%	27,161,414	6.71%	4.21%	0.28%
A/R Securitization	-	19.23%	-	0.00%	0.00%	0.00%
Long Term Debt	820,554,000	19.23%	157,792,534	38.96%	4.13%	1.61%
Preferred Stock	70,424,594	19.23%	13,542,649	3.34%	4.65%	0.16%
Common Equity	1,074,069,709	19.23%	206,543,605	50.99%	4.94%	2.52%
	2,106,293,303		405,040,202	100.00%		4.57%

Net Operating Income for the 12 months ended December 31, 2005

\$ 18,514,032

Net Operating Income / Total Capitalization

4.57%

December 31, 2005 Total Company

	Total Company Capitalization	Total Company Rate Base Percentage	Unadjusted Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	141,245,000	100.00%	141,245,001	6.71%	4.21%	0.28%
A/R Securitization	-	100.00%	-	0.00%	0.00%	0.00%
Long Term Debt	820,554,000	100.00%	820,554,000	38.96%	4.13%	1.61%
Preferred Stock	70,424,594	100.00%	70,424,594	3.34%	4.65%	0.16%
Common Equity	1,074,069,709	100.00%	1,074,069,709	50.99%	12.00%	6.12%
	2,106,293,303		2,106,293,304	100.00%		8.17%

Net Operating Income for the 12 months ended December 31, 2005

\$ 172,146,327

Net Operating Income / Total Capitalization

8.17%

Louisville Gas and Electric Company
Unadjusted Rate of Return on Common Equity
Weighted Average Cost Of Capital

December 31, 2004 Electric

	Total Company Capitalization	Electric Rate Base Percentage	Unadjusted Electric Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	108,220,000	82.27%	89,032,594	5.44%	1.90%	0.10%
A/R Securitization	-	82.27%	-	0.00%	0.00%	0.00%
Long Term Debt	821,804,000	82.27%	676,098,151	41.34%	3.92%	1.62%
Preferred Stock	70,424,594	82.27%	57,938,313	3.54%	3.30%	0.12%
Common Equity	987,231,240	82.27%	812,195,141	49.68%	10.57%	5.25%
	1,987,679,834		1,635,264,199	100.00%		7.09%

Net Operating Income for the 12 months ended December 31, 2004

\$ 115,871,545

Net Operating Income / Total Capitalization

7.09%

December 31, 2004 Gas

	Total Company Capitalization	Gas Rate Base Percentage	Unadjusted Gas Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	108,220,000	17.73%	19,187,406	5.44%	1.90%	0.10%
A/R Securitization	-	17.73%	-	0.00%	0.00%	0.00%
Long Term Debt	821,804,000	17.73%	145,705,849	41.34%	3.92%	1.62%
Preferred Stock	70,424,594	17.73%	12,486,281	3.54%	3.30%	0.12%
Common Equity	987,231,240	17.73%	175,036,099	49.68%	4.41%	2.19%
	1,987,679,834		352,415,635	100.00%		4.03%

Net Operating Income for the 12 months ended December 31, 2004

\$ 14,201,400

Net Operating Income / Total Capitalization

4.03%

December 31, 2004 Total Company

	Total Company Capitalization	Total Company Rate Base Percentage	Unadjusted Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	108,220,000	100.00%	108,220,000	5.44%	1.90%	0.10%
A/R Securitization	-	100.00%	-	0.00%	0.00%	0.00%
Long Term Debt	821,804,000	100.00%	821,804,000	41.34%	3.92%	1.62%
Preferred Stock	70,424,594	100.00%	70,424,594	3.54%	3.30%	0.12%
Common Equity	987,231,240	100.00%	987,231,240	49.68%	9.46%	4.70%
	1,987,679,834		1,987,679,834	100.00%		6.54%

Net Operating Income for the 12 months ended December 31, 2004

\$ 130,072,945

Net Operating Income / Total Capitalization

6.54%

LOUISVILLE GAS AND ELECTRIC COMPANYNet Original Cost Rate Base as of October 31, 2009

Title of Account (1)	Electric (2)	Gas (3)	Total (4)
1. Utility Plant at Original Cost (a)	\$ 3,884,036,398	\$ 726,844,571	\$ 4,610,880,969
2. Deduct:			
3. Reserve for Depreciation (a)	1,752,214,062	251,930,195	2,004,144,257
4. Net Utility Plant	2,131,822,336	474,914,376	2,606,736,712
5. Deduct:			
6. Customer Advances for Construction	1,848,625	7,485,292	9,333,917
7. Accumulated Deferred Income Taxes (a)	338,601,920	48,874,215	387,476,135
8. FAS 109 Deferred Income Taxes	37,321,392	4,053,496	41,374,888
9. Asset Retirement Obligation-Net Assets	3,342,267	131,229	3,473,496
10. Asset Retirement Obligation-Regulatory Liabilities	703,529	2,353,476	3,057,005
11. Total Deductions	381,817,733	62,897,708	444,715,441
12. Add:			
13. Materials and Supplies (b)(d)(e)	78,422,832	60,055	78,482,887
14. Gas Stored Underground (b)	-	66,447,790	66,447,790
15. Prepayments (b)(c)	3,236,899	659,791	3,896,690
16. Cash Working Capital (page 2)	70,625,892	7,908,386	78,534,278
17. Mill Creek Ash Dredging-Regulatory Asset	1,028,827	-	1,028,827
18. Total Additions	153,314,450	75,076,022	228,390,472
19. Total Net Original Cost Rate Base	<u>\$ 1,903,319,053</u>	<u>\$ 487,092,690</u>	<u>\$ 2,390,411,743</u>
20. Percentage of Rate Base to Total Company Rate Base	<u>79.62%</u>	<u>20.38%</u>	<u>100.00%</u>
21. Net Operating Income	133,953,247	19,920,343	153,873,590
22. Net Operating Income / Net Original Cost Rate Base	7.04%	4.09%	6.44%

(a) Common utility plant and the reserve for depreciation are allocated 74% to the Electric Department and 26% to the Gas Department.

(b) Average for 13 months.

(c) Excludes PSC fees.

(d) Excludes 25% of Trimble County inventories disallowed.

(e) Includes emission allowances.

LOUISVILLE GAS AND ELECTRIC COMPANY

Calculation of Cash Working Capital

As of October 31, 2009

Title of Account (1)	Electric (2)	Gas (3)	Total (4)
1. Operating and maintenance expense for the 12 months ended October 31, 2009	\$ 642,626,778	\$ 367,152,680	\$ 1,009,779,458
2. Deduct:			
3. Electric Power Purchased	77,619,641		77,619,641
4. Gas Supply Expenses		303,885,591	303,885,591
5. Total Deductions	\$ 77,619,641	\$ 303,885,591	\$ 381,505,232
6. Remainder (Line 1 - Line 5)	<u>\$ 565,007,137</u>	<u>\$ 63,267,089</u>	<u>\$ 628,274,226</u>
7. Cash Working Capital (12 1/2% of Line 6)	<u>\$ 70,625,892</u>	<u>\$ 7,908,386</u>	<u>\$ 78,534,278</u>

LOUISVILLE GAS AND ELECTRIC COMPANYNet Original Cost Rate Base as of December 31, 2008

Title of Account (1)	Total Electric (2)	Gas (3)	Total Company (4)
1. Utility Plant at Original Cost (a)	\$ 3,794,703,717	\$ 711,761,641	\$ 4,506,465,358
2. Deduct:			
3. Reserve for Depreciation (a)	1,693,564,913	245,601,989	1,939,166,902
4. Net Utility Plant	2,101,138,804	466,159,652	2,567,298,456
5. Deduct:			
6. Customer Advances for Construction	2,785,020	8,122,411	10,907,431
7. Accumulated Deferred Income Taxes (a)	304,633,846	52,313,545	356,947,391
8. FAS 109 Deferred Income Taxes	41,114,377	4,110,871	45,225,248
9. Asset Retirement Obligation-Net Assets	3,536,668	143,216	3,679,884
10. Asset Retirement Obligation-Regulatory Liabilities	652,453	2,590,654	3,243,107
11. Total Deductions	352,722,364	67,280,697	420,003,061
12. Add:			
13. Materials and Supplies (b)(d)(e)	68,946,824	54,901	69,001,725
14. Gas Stored Underground (b)	-	74,617,005	74,617,005
15. Prepayments (b)(c)	3,043,537	640,964	3,684,501
16. Cash Working Capital (page 2)	72,121,897	7,019,399	79,141,296
17. Mill Creek Ash Dredging-Regulatory Asset	2,743,539	-	2,743,539
18. Total Additions	146,855,797	82,332,269	229,188,066
19. Total Net Original Cost Rate Base	<u>\$ 1,895,272,237</u>	<u>\$ 481,211,224</u>	<u>\$ 2,376,483,461</u>
20. Percentage of Rate Base to Total Company Rate Base	<u>79.75%</u>	<u>20.25%</u>	<u>100.00%</u>
21. Net Operating Income	155,962,433	18,795,065	174,757,498
22. Net Operating Income / Net Original Cost Rate Base	<u>8.23%</u>	<u>3.91%</u>	<u>7.35%</u>

(a) Common utility plant and the reserve for depreciation are allocated 74% to the Electric Department and 26% to the Gas Department.

(b) Average for 13 months.

(c) Excludes PSC fees.

(d) Excludes 25% of Trimble County inventories disallowed.

(e) Includes emission allowances.

LOUISVILLE GAS AND ELECTRIC COMPANYCalculation of Cash Working Capital
As of December 31, 2008

Title of Account (1)	Total Electric (2)	Gas (3)	Total Company (4)
1. Operating and maintenance expense for the 12 months ended December 31, 2008	\$ 694,882,708	\$ 409,305,826	\$ 1,104,188,534
2. Deduct:			
3. Electric Power Purchased	117,907,532		117,907,532
4. Gas Supply Expenses		353,150,634	353,150,634
5. Total Deductions	\$ 117,907,532	\$ 353,150,634	\$ 471,058,166
6. Remainder (Line 1 - Line 5)	\$ 576,975,176	\$ 56,155,192	\$ 633,130,368
7. Cash Working Capital (12 1/2% of Line 6)	\$ 72,121,897	\$ 7,019,399	\$ 79,141,296

LOUISVILLE GAS AND ELECTRIC COMPANYNet Original Cost Rate Base as of December 31, 2007

Title of Account (1)	Total Electric (2)	Gas (3)	Total Company (4)
1. Utility Plant at Original Cost (a)	\$ 3,652,341,250	\$ 666,784,941	\$ 4,319,126,191
2. Deduct:			
3. Reserve for Depreciation (a)	1,632,875,780	226,971,934	1,859,847,714
4. Net Utility Plant	2,019,465,470	439,813,007	2,459,278,477
5. Deduct:			
6. Customer Advances for Construction	1,645,963	7,966,553	9,612,516
7. Accumulated Deferred Income Taxes (a)	294,250,364	50,686,845	344,937,209
8. FAS 109 Deferred Income Taxes	45,595,975	4,727,963	50,323,938
9. Asset Retirement Obligation-Net Assets	3,728,481	140,357	3,868,838
10. Asset Retirement Obligation-Regulatory Liabilities	623,750	2,534,595	3,158,345
11. Total Deductions	345,844,533	66,056,313	411,900,846
12. Add:			
13. Materials and Supplies (b)(d)(e)	68,065,573	51,533	68,117,106
14. Gas Stored Underground (b)	-	58,903,634	58,903,634
15. Prepayments (b)(c)	3,275,044	787,454	4,062,498
16. Cash Working Capital (page 2)	65,092,279	6,527,498	71,619,777
17. Mill Creek Ash Dredging-Regulatory Asset	3,719,010	-	3,719,010
18. Total Additions	140,151,906	66,270,119	206,422,025
19. Total Net Original Cost Rate Base	<u>\$ 1,813,772,843</u>	<u>\$ 440,026,813</u>	<u>\$ 2,253,799,656</u>
20. Percentage of Rate Base to Total Company Rate Base	<u>80.48%</u>	<u>19.52%</u>	<u>100.00%</u>
21. Net Operating Income	153,626,752	17,416,452	171,043,204
22. Net Operating Income / Net Original Cost Rate Base	8.47%	3.96%	7.59%

(a) Common utility plant and the reserve for depreciation are allocated 74% to the Electric Department and 26% to the Gas Department.

(b) Average for 13 months.

(c) Excludes PSC fees.

(d) Excludes 25% of Trimble County inventories disallowed.

(e) Includes emission allowances.

LOUISVILLE GAS AND ELECTRIC COMPANY**Calculation of Cash Working Capital
As of December 31, 2007**

Title of Account (1)	Total Electric (2)	Gas (3)	Total Company (4)
1. Operating and maintenance expense for the 12 months ended December 31, 2007	\$ 603,075,276	\$ 305,812,201	\$ 908,887,477
2. Deduct:			
3. Electric Power Purchased	82,337,048		82,337,048
4. Gas Supply Expenses		<u>253,592,219</u>	<u>253,592,219</u>
5. Total Deductions	<u>\$ 82,337,048</u>	<u>\$ 253,592,219</u>	<u>\$ 335,929,267</u>
6. Remainder (Line 1 - Line 5)	<u>\$ 520,738,228</u>	<u>\$ 52,219,982</u>	<u>\$ 572,958,210</u>
7. Cash Working Capital (12 1/2% of Line 6)	<u>\$ 65,092,279</u>	<u>\$ 6,527,498</u>	<u>\$ 71,619,777</u>

LOUISVILLE GAS AND ELECTRIC COMPANYNet Original Cost Rate Base as of December 31, 2006

Title of Account (1)	Total Electric (2)	Gas (3)	Total Company (4)
1. Utility Plant at Original Cost (a)	\$ 3,493,596,782	\$ 630,339,255	\$ 4,123,936,037
2. Deduct:			
3. Reserve for Depreciation (a)	1,549,119,764	217,470,838	1,766,590,602
4. Net Utility Plant	1,944,477,018	412,868,417	2,357,345,435
5. Deduct:			
6. Customer Advances for Construction	8,488,834	8,317,559	16,806,393
7. Accumulated Deferred Income Taxes (a)	291,396,817	41,158,701	332,555,518
8. FAS 109 Deferred Income Taxes	49,265,326	4,736,132	54,001,458
9. Asset Retirement Obligation-Net Assets	3,867,228	149,511	4,016,739
10. Asset Retirement Obligation-Regulatory Liabilities	598,309	2,479,495	3,077,804
11. Total Deductions	353,616,514	56,841,398	410,457,912
12. Add:			
13. Materials and Supplies (b)(d)(e)	69,378,459	50,937	69,429,396
14. Gas Stored Underground (b)	-	70,026,912	70,026,912
15. Prepayments (b)(c)	2,608,974	505,924	3,114,898
16. Cash Working Capital (page 2)	63,553,310	6,627,686	70,180,996
17. Mill Creek Ash Dredging-Regulatory Asset	1,952,560	-	1,952,560
18. Total Additions	137,493,303	77,211,459	214,704,762
19. Total Net Original Cost Rate Base	<u>\$ 1,728,353,807</u>	<u>\$ 433,238,478</u>	<u>\$ 2,161,592,285</u>
20. Percentage of Rate Base to Total Company Rate Base	<u>79.96%</u>	<u>20.04%</u>	<u>100.00%</u>
21. Net Operating Income	140,846,804	17,370,806	158,217,610
22. Net Operating Income / Net Original Cost Rate Base	<u>8.15%</u>	<u>4.01%</u>	<u>7.32%</u>

(a) Common utility plant and the reserve for depreciation are allocated 74% to the Electric Department and 26% to the Gas Department.

(b) Average for 13 months.

(c) Excludes PSC fees.

(d) Excludes 25% of Trimble County inventories disallowed.

(e) Includes emission allowances.

LOUISVILLE GAS AND ELECTRIC COMPANY**Calculation of Cash Working Capital
As of December 31, 2006**

Title of Account (1)	Total Electric (2)	Gas (3)	Total Company (4)
1. Operating and maintenance expense for the 12 months ended December 31, 2006	\$ 622,260,103	\$ 348,304,946	\$ 970,565,049
2. Deduct:			
3. Electric Power Purchased	113,833,625		113,833,625
4. Gas Supply Expenses		295,283,462	295,283,462
5. Total Deductions	\$ 113,833,625	\$ 295,283,462	\$ 409,117,087
6. Remainder (Line 1 - Line 5)	<u>\$ 508,426,478</u>	<u>\$ 53,021,484</u>	<u>\$ 561,447,962</u>
7. Cash Working Capital (12 1/2% of Line 6)	<u>\$ 63,553,310</u>	<u>\$ 6,627,686</u>	<u>\$ 70,180,996</u>

LOUISVILLE GAS AND ELECTRIC COMPANYNet Original Cost Rate Base as of December 31, 2005

Title of Account (1)	Total Electric (2)	Gas (3)	Total Company (4)
1. Utility Plant at Original Cost (a)	\$ 3,444,251,838	\$ 604,883,020	\$ 4,049,134,858
2. Deduct:			
3. Reserve for Depreciation (a)	1,517,092,789	210,507,493	1,727,600,282
4. Net Utility Plant	1,927,159,049	394,375,527	2,321,534,576
5. Deduct:			
6. Customer Advances for Construction	560,810	9,305,380	9,866,190
7. Accumulated Deferred Income Taxes (a)	302,465,719	49,340,612	351,806,331
8. FAS 109 Deferred Income Taxes	38,221,457	3,497,373	41,718,830
9. Asset Retirement Obligation-Net Assets	4,022,366	160,258	4,182,624
10. Asset Retirement Obligation-Regulatory Liabilities	572,868	2,424,395	2,997,263
11. Total Deductions	345,843,220	64,728,018	410,571,238
12. Add:			
13. Materials and Supplies (b)(d)(e)	51,491,599	49,658	51,541,257
14. Gas Stored Underground (b)	-	67,996,387	67,996,387
15. Prepayments (b)(c)	2,371,790	360,794	2,732,584
16. Cash Working Capital (page 2)	64,684,143	6,732,286	71,416,429
17. Mill Creek Ash Dredging-Regulatory Asset	-	-	-
18. Total Additions	118,547,532	75,139,125	193,686,657
19. Total Net Original Cost Rate Base	<u>\$ 1,699,863,361</u>	<u>\$ 404,786,634</u>	<u>\$ 2,104,649,995</u>
20. Percentage of Rate Base to Total Company Rate Base	<u>80.77%</u>	<u>19.23%</u>	<u>100.00%</u>
21. Net Operating Income	153,632,295	18,514,032	172,146,327
22. Net Operating Income / Net Original Cost Rate Base	<u>9.04%</u>	<u>4.57%</u>	<u>8.18%</u>

(a) Common utility plant and the reserve for depreciation are allocated 74% to the Electric Department and 26% to the Gas Department.

(b) Average for 13 months.

(c) Excludes PSC fees.

(d) Excludes 25% of Trimble County inventories disallowed.

(e) Includes emission allowances.

LOUISVILLE GAS AND ELECTRIC COMPANY**Calculation of Cash Working Capital
As of December 31, 2005**

Title of Account (1)	Total Electric (2)	Gas (3)	Total Company (4)
1. Operating and maintenance expense for the 12 months ended December 31, 2005	\$ 658,028,918	\$ 392,966,319	\$ 1,050,995,237
2. Deduct:			
3. Electric Power Purchased	140,555,771		140,555,771
4. Gas Supply Expenses		339,108,032	339,108,032
5. Total Deductions	\$ 140,555,771	\$ 339,108,032	\$ 479,663,803
6. Remainder (Line 1 - Line 5)	<u>\$ 517,473,147</u>	<u>\$ 53,858,287</u>	<u>\$ 571,331,434</u>
7. Cash Working Capital (12 1/2% of Line 6)	<u>\$ 64,684,143</u>	<u>\$ 6,732,286</u>	<u>\$ 71,416,429</u>

LOUISVILLE GAS AND ELECTRIC COMPANYNet Original Cost Rate Base as of December 31, 2004

Title of Account (1)	Total Electric (2)	Gas (3)	Total Company (4)
1. Utility Plant at Original Cost (a)	\$ 3,355,307,993	\$ 560,495,958	\$ 3,915,803,951
2. Deduct:			
3. Reserve for Depreciation (a)	1,421,956,805	194,598,115	1,616,554,920
4. Net Utility Plant	1,933,351,188	365,897,843	2,299,249,031
5. Deduct:			
6. Customer Advances for Construction	530,705	10,153,522	10,684,227
7. Accumulated Deferred Income Taxes (a)	321,340,983	49,390,863	370,731,846
8. FAS 109 Deferred Income Taxes	34,313,915	2,870,581	37,184,496
9. Asset Retirement Obligation-Net Assets	3,334,484	-	3,334,484
10. Asset Retirement Obligation-Regulatory Liabilities	534,419	-	534,419
11. Total Deductions	360,054,506	62,414,966	422,469,472
12. Add:			
13. Materials and Supplies (b)(d)(e)	47,797,850	48,665	47,846,515
14. Gas Stored Underground (b)	-	51,729,462	51,729,462
15. Prepayments (b)(c)	2,406,045	207,787	2,613,832
16. Cash Working Capital (page 2)	55,549,452	6,281,510	61,830,962
17. Mill Creek Ash Dredging-Regulatory Asset	-	-	-
18. Total Additions	105,753,347	58,267,424	164,020,771
19. Total Net Original Cost Rate Base	<u>\$ 1,679,050,029</u>	<u>\$ 361,750,301</u>	<u>\$ 2,040,800,330</u>
20. Percentage of Rate Base to Total Company Rate Base	<u>82.27%</u>	<u>17.73%</u>	<u>100.00%</u>
21. Net Operating Income	115,871,545	14,201,400	130,072,945
22. Net Operating Income / Net Original Cost Rate Base	6.90%	3.93%	6.37%

(a) Common utility plant and the reserve for depreciation are allocated 74% to the Electric Department and 26% to the Gas Department.

(b) Average for 13 months.

(c) Excludes PSC fees.

(d) Excludes 25% of Trimble County inventories disallowed.

(e) Includes emission allowances.

LOUISVILLE GAS AND ELECTRIC COMPANY**Calculation of Cash Working Capital
As of December 31, 2004**

Title of Account (1)	Total Electric (2)	Gas (3)	Total Company (4)
1. Operating and maintenance expense for the 12 months ended December 31, 2004	\$ 536,442,396	\$ 316,265,165	\$ 852,707,561
2. Deduct:			
3. Electric Power Purchased	92,046,778		92,046,778
4. Gas Supply Expenses		266,013,082	266,013,082
5. Total Deductions	\$ 92,046,778	\$ 266,013,082	\$ 358,059,860
6. Remainder (Line 1 - Line 5)	<u>\$ 444,395,618</u>	<u>\$ 50,252,083</u>	<u>\$ 494,647,701</u>
7. Cash Working Capital (12 1/2% of Line 6)	<u>\$ 55,549,452</u>	<u>\$ 6,281,510</u>	<u>\$ 61,830,962</u>

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 39

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

Q-39. Provide employee data in Format 39.

A-39. See attached.

Louisville Gas and Electric Company Case No. 2009-00549																				
Electric Operations																				
Schedule of Number of Employees, Hours per Employee, and Average Wages per Employee																				
Calendar Years Prior to Test Year and Test Year (a)	Power Production				Transmission				Distribution				Customer Accounts				Customer Service and Information			
	No. (b)	Hours (c)	Wages (d)	% Change (e)	No. (f)	Hours (g)	Wages (h)	% Change (i)	No. (j)	Hours (k)	Wages (l)	% Change (m)	No. (n)	Hours (o)	Wages (p)	% Change (q)	No. (r)	Hours (s)	Wages (t)	% Change (u)
6th Year	426	45	1,289		93	45	1,228		46	40	734		42	41	915		42	41		
5th Year	427	45	1,315		106	46	1,331		42	40	779		42	42	985		42	42		
% Change	0.23%	-1.85%	1.99%		13.98%	2.39%	8.41%		-8.70%	2.17%	6.25%		0.00%	3.62%	7.62%		0.00%	3.62%		
4th Year	424	44	1,347		106	46	1,413		43	40	775		43	42	1,016		43	42		
% Change	-0.70%	-2.04%	2.43%		0.00%	0.26%	6.10%		2.38%	-1.29%	-0.56%		2.38%	-1.01%	3.20%		2.38%	-1.01%		
3rd Year	430	43	1,353		107	42	1,265		42	41	812		45	41	1,018		45	41		
% Change	1.42%	-1.90%	0.50%		0.94%	-9.35%	-10.43%		-2.33%	1.88%	4.83%		4.65%	-1.38%	0.15%		4.65%	-1.38%		
2nd Year	459	46	1,549		114	48	1,619		46	40	803		44	42	1,095		44	42		
% Change	6.74%	8.15%	14.46%		6.54%	14.50%	27.96%		9.52%	-1.55%	-1.21%		-2.22%	1.76%	7.62%		-2.22%	1.76%		
1st Year	469	45	1,525		114	44	1,453		40	40	756		49	42	1,152		49	42		
% Change	2.18%	-2.53%	-1.58%		0.00%	-8.24%	-10.26%		-13.04%	-0.67%	-5.75%		11.36%	0.02%	5.16%		11.36%	0.02%		
Test Year	470	45	1,547		119	43	1,428		44	42	837		53	44	1,211		53	44		
% Change	0.21%	-0.78%	1.46%		4.39%	-3.17%	-1.72%		10.00%	4.95%	10.68%		8.16%	4.68%	5.12%		8.16%	4.68%		

Notes: (1) Where an employee's wages are charged to more than one function include the employee in function receiving largest portion of total wages.

(2) Show percentage increase (decrease) of each year over the prior year on lines designated as "% Change."

(3) Employees, weekly hours per employee, and weekly wages per employee for the week including December 31, of each year and the last day of the test year.

Louisville Gas and Electric Company Case No. 2009-00549												
Electric Operations												
Schedule of Number of Employees, Hours per Employee, and Average Wages per Employee												
Calendar Years Prior to Test Year and Test Year (a)	Sales			Administrative and General			Construction			Total		
	No. (g)	Hours (f)	Wages (s)	No. (t)	Hours (u)	Wages (v)	No. (w)	Hours (x)	Wages (y)	No. (z)	Hours (aa)	Wages (bb)
6th Year				16	45	1,205				623	43	1,074
5th Year				16	45	1,238				633	44	1,130
% Change				0.00%	-0.78%	2.71%				1.61%	1.03%	5.16%
4th Year				20	47	1,471				636	44	1,204
% Change				25.00%	5.86%	18.79%				0.47%	0.40%	6.60%
3rd Year				18	43	1,274				642	42	1,145
% Change				-10.00%	-9.46%	-13.38%				0.94%	-4.32%	-4.95%
2nd Year				17	47	1,529				680	45	1,319
% Change				-5.56%	9.65%	19.99%				-5.92%	6.59%	15.23%
1st Year				17	45	1,493				689	43	1,276
% Change				0.00%	-4.21%	-2.30%				1.32%	-3.30%	-3.26%
Test Year				16	45	1,540				702	44	1,313
% Change				-5.88%	0.00%	3.15%				1.89%	1.01%	2.88%

Notes: (1) Where an employee's wages are changed to more than one function include the employee in function receiving largest portion of total wages.
 (2) Show percentage increase (decrease) of each year over the prior year on lines designated as "% Change."
 (3) Employees, weekly hours per employee, and weekly wages per employee for the week including December 31, of each year and the last day of the test year.

Louisville Gas and Electric Company
Case No. 2009-00549

Gas Operations
Schedule of Number of Employees, Hours per Employee, and Average Wages per Employee

Calendar Years Prior to Test Year and Test Year (a)	Production			Natural Gas Storage, Terminaling & Processing			Transmission			Distribution			Customer Accounts		
	No. (b)	Hours (c)	Wages (d)	No. (e)	Hours (f)	Wages (g)	No. (h)	Hours (i)	Wages (j)	No. (k)	Hours (l)	Wages (m)	No. (n)	Hours (o)	Wages (p)
6th Year										271	45	1,184			
5th Year										262	45	1,243			
% Change										-3.32%	0.60%	4.94%			
4th Year										259	45	1,304			
% Change										-1.15%	0.29%	4.89%			
3rd Year										271	43	1,242			
% Change										4.63%	-5.86%	-4.74%			
2nd Year										266	44	1,378			
% Change										-1.85%	3.44%	11.00%			
1st Year										277	44	1,413			
% Change										4.14%	-0.05%	2.51%			
Test Year										278	42	1,336			
% Change										0.36%	-4.93%	-5.48%			

Notes: (1) Where an employee's wages are charged to more than one function include the employee in function receiving largest portion of total wages.
 (2) Show percentage increase (decrease) of each year over the prior year on lines designated as "% Change."
 (3) Employees, weekly hours per employee, and weekly wages per employee for the week including December 31, of each year and the last day of the test year.

Louisville Gas and Electric Company
Case No. 2009-00549

Gas Operations

Schedule of Number of Employees, Hours per Employee, and Average Wages per Employee

Calendar Years Prior to Test Year and Test Year (a)	Customer Service and Information			Sales			Administrative and General			Construction			Total		
	No. (g)	Hours (r)	Wages (s)	No. (t)	Hours (u)	Wages (v)	No. (w)	Hours (x)	Wages (y)	No. (z)	Hours (aa)	Wages (bb)	No. (cc)	Hours (dd)	Wages (ee)
6th Year							10	40	1,189				281	43	1,187
5th Year							11	41	1,273				273	43	1,258
% Change							10.00%	2.27%	7.01%				-2.85%	1.39%	5.98%
4th Year							11	39	1,251				270	42	1,277
% Change							0.00%	-4.86%	-1.71%				-1.10%	-2.16%	1.55%
3rd Year							11	39	1,316				282	41	1,279
% Change							0.00%	1.31%	5.16%				4.44%	-2.55%	0.11%
2nd Year							16	42	1,439				282	43	1,409
% Change							45.45%	6.59%	9.35%				0.00%	4.95%	10.15%
1st Year							17	42	1,486				294	43	1,450
% Change							6.25%	0.38%	3.32%				4.26%	0.16%	2.92%
Test Year							22	43	1,521				300	42	1,428
% Change							29.41%	1.56%	2.33%				2.04%	-1.76%	-1.48%

Notes: (1) Where an employee's wages are charged to more than one function include the employee in function receiving largest portion of total wages.
 (2) Show percentage increase (decrease) of each year over the prior year on lines designated as "% Change."
 (3) Employees, weekly hours per employee, and weekly wages per employee for the week including December 31, of each year and the last day of the test year.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to First Data Request of Commission Staff

Dated January 19, 2010

Question No. 40

Responding Witness: W. Steven Seelye

Q-40. Provide the studies for the test year, including all applicable workpapers, which are the basis of jurisdictional plant allocations and expense account allocations.

A-40. There was no jurisdictional separation for LG&E.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to First Data Request of Commission Staff

Dated January 19, 2010

Question No. 41

Responding Witness: Shannon L. Charnas

- Q-41. Provide a calculation of the rate or rates used to capitalize interest during construction for the test year and the 3 preceding calendar years. Explain each component entering into the calculation of this rate.
- A-41. Louisville Gas and Electric Company does not calculate capitalized interest on assets subject to the jurisdiction of the Kentucky Public Service Commission.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to First Data Request of Commission Staff

Dated January 19, 2010

Question No. 42

Responding Witness: Valerie L. Scott

Q-42. Provide the following information concerning LG&E and its affiliated service corporation:

- a. A schedule detailing the costs directly charged to and costs allocated by LG&E to the service corporation. Indicate the LG&E accounts where these costs were originally recorded and whether the costs were associated with electric operations only, gas operations only, or both electric and gas operations. For costs that are allocated, include a description of the allocation factors utilized.
- b. A schedule detailing the costs directly charged to and costs allocated by the service corporation to LG&E. Indicate the LG&E accounts where these costs were recorded and whether the costs were associated with electric operations only, gas operations only, or both electric and gas operations. For costs that are allocated, include a description of the allocation factors utilized.

A-42. a. See attached.

b. See attached.

For allocation methodologies, refer to the Cost Allocation Manual filed within the Filing Requirements at tab 39.

BILLED TO THE SERVICE CORPORATION (SERVCO) FROM LOUISVILLE GAS AND ELECTRIC (LG&E)
November 1, 2008 to October 31, 2009

FERC Account	FERC Account Description	Electric		Gas		Common		Grand Total
		Direct	Indirect	Direct	Indirect	Direct	Indirect	
107	Construction Work In Progress	93.93	-	-	-	(26.51)	-	67.42
131	Cash	-	-	-	-	(2,539.63)	-	(2,539.63)
163	Stores Expense Undistributed	478.00	-	-	-	-	-	478.00
184	Clearing Accounts	-	-	-	-	52,859.50	-	52,859.50
186	Miscellaneous Deferred Debits	-	-	-	-	5,688.83	-	5,688.83
232	Accounts Payable	-	-	-	-	634,468.15	-	634,468.15
236	Taxes Accrued	-	-	-	-	1,719,356.00	-	1,719,356.00
242	Miscellaneous Current And Accrued Liabilities	-	-	-	-	(791.92)	-	(791.92)
253	Other Deferred Credits	-	-	-	-	17,410.56	-	17,410.56
421	Miscellaneous Nonoperating Income	100.00	-	-	-	12,150.27	-	12,150.27
426.1	Donations	-	-	-	-	17,602.99	6,040.00	23,642.99
426.4	Expenditures For Certain Civic, Political And Related Activities	-	-	-	-	649.50	1,112.54	1,762.04
426.5	Other Deductions	159,803.73	(6,776.56)	44.16	-	20,179.04	23,658.38	43,837.42
430	Interest On Debt To Associated Companies	-	-	-	-	(309,302.26)	-	(309,302.26)
501	Fuel	-	-	-	-	-	-	5,578.82
557	Other Expenses	(42.36)	-	-	-	-	-	(42.36)
560	Operation Supervision And Engineering	1,873.95	-	-	-	-	-	1,873.95
566	Miscellaneous Transmission Expenses	-	-	-	-	-	-	1,241.67
580	Operation Supervision And Engineering	(12.95)	-	-	-	-	-	(12.95)
588	Miscellaneous Distribution Expenses	1,268.92	-	-	-	-	-	1,268.92
598	Maintenance Of Miscellaneous Distribution Plant	3.67	-	-	-	-	-	3.67
880	Other Expenses	-	-	(8.14)	-	-	-	(8.14)
903	Customer Records And Collection Expenses	-	-	-	-	180.00	-	180.00
908	Customer Assistance Expenses	842.21	-	-	-	5,425.83	-	6,268.04
909	Informational And Instructional Advertising Expenses	-	-	-	-	723.27	-	723.27
910	Miscellaneous Customer Service And Informational Expenses	-	-	-	-	338.00	-	338.00
920	Administrative And General Salaries	-	-	-	-	-	633.04	633.04
921	Office Supplies And Expenses	-	-	-	-	17,893.32	29,691.98	47,585.30
923	Outside Services Employed	-	-	-	-	127.68	(37,387.08)	(37,259.40)
924	Property Insurance	-	-	-	-	28,198.24	-	28,198.24
925	Injuries And Damages	-	-	-	-	9,182.26	-	9,182.26
930.1	General Advertising Expenses	-	-	-	-	(672.00)	-	(672.00)
		164,409.10	43.93	36.02	0.00	2,229,773.12	23,076.86	2,252,849.98

BILLED TO LOUISVILLE GAS AND ELECTRIC (L.G.&E) FROM THE SERVICE CORPORATION (SERVCO)
November 1, 2008 to October 31, 2009

LOUISVILLE GAS AND ELECTRIC

FERC Account	FERC Account Description		Electric		Gas		Common		Grand Total
	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect	
107	7,827,251.20	-	166,696.06	-	18,538,125.23	-	18,538,125.23	-	26,532,072.49
108	70,474.31	-	-	-	120,918.39	-	120,918.39	-	191,392.70
131	(11,289.90)	-	-	-	185,468.80	-	185,468.80	-	(13,909.45)
143	4,741.07	-	-	-	(2,619.55)	-	(2,619.55)	-	3,211.15
146	240,764.58	-	-	-	3,211.15	-	3,211.15	-	4,741.07
151	1,817,048.25	-	-	-	-	-	-	-	255,543.95
163	645,400.38	-	-	-	4,870,192.84	-	4,870,192.84	-	6,687,241.09
165	273,956.79	-	-	-	-	-	-	-	645,400.38
182.3	3,362,329.06	-	542,585.53	-	-	-	-	-	273,956.79
183	199,397.87	-	69,353.91	-	-	-	-	-	2,944,159.75
184	-	-	-	-	17,199,772.35	-	17,199,772.35	-	273,956.79
186	-	-	-	-	2,675,407.97	-	2,675,407.97	-	2,944,159.75
228.2	-	-	-	-	25,227.20	-	25,227.20	-	2,944,159.75
228.3	369,318,623.63	-	-	-	7,647,135.13	-	7,647,135.13	-	2,944,159.75
232	-	-	-	-	(366,770,724.18)	-	(366,770,724.18)	-	2,944,159.75
236	-	-	-	-	17,633,024.41	-	17,633,024.41	-	2,944,159.75
241	159,163.45	-	-	-	(43,946.71)	-	(43,946.71)	-	2,944,159.75
242	532,271.70	-	-	-	431,783.15	-	431,783.15	-	2,944,159.75
243	759,827.28	-	-	-	(2,694.83)	-	(2,694.83)	-	2,944,159.75
408.1	-	-	-	-	1,899,438.08	-	1,899,438.08	-	2,944,159.75
421.1	45,885.85	25,176.93	250.00	-	(77,040.22)	-	(77,040.22)	-	2,944,159.75
426.1	12,493.29	31,047.67	-	-	1,476.61	-	1,476.61	-	2,944,159.75
426.3	335,118.70	78,415.58	-	-	648,807.94	-	648,807.94	-	2,944,159.75
426.5	-	-	-	-	73,425.54	-	73,425.54	-	2,944,159.75
430	462.00	-	-	-	-	-	-	-	2,944,159.75
431	(216.00)	-	-	-	-	-	-	-	2,944,159.75
454	8,829.89	-	-	-	-	-	-	-	2,944,159.75
456	209,671.49	1,518,951.74	-	-	-	-	-	-	2,944,159.75
500	570,458.89	508,850.41	-	-	-	-	-	-	2,944,159.75
501	432,652.83	30,379.89	-	-	-	-	-	-	2,944,159.75
502	894,436.92	767,231.19	-	-	-	-	-	-	2,944,159.75
506	901.09	894,436.92	-	-	-	-	-	-	2,944,159.75
510	178,955.24	-	-	-	-	-	-	-	2,944,159.75
511	158,020.20	-	-	-	-	-	-	-	2,944,159.75
512	64,398.77	93,621.43	-	-	-	-	-	-	2,944,159.75
513	27,817.44	-	-	-	-	-	-	-	2,944,159.75
514	3,821.65	-	-	-	-	-	-	-	2,944,159.75
519	91.13	-	-	-	-	-	-	-	2,944,159.75
541	7,106.95	-	-	-	-	-	-	-	2,944,159.75
542	4,108.71	-	-	-	-	-	-	-	2,944,159.75
551	290.44	-	-	-	-	-	-	-	2,944,159.75
553	3,713.40	1,438,371.21	-	-	-	-	-	-	2,944,159.75
556	28,578.10	581,014.17	-	-	-	-	-	-	2,944,159.75
560	543,522.32	397,194.01	-	-	-	-	-	-	2,944,159.75
561	35,249.91	-	-	-	-	-	-	-	2,944,159.75
562	38,235.47	-	-	-	-	-	-	-	2,944,159.75
563	156,568.71	535,744.22	-	-	-	-	-	-	2,944,159.75
566	1,589.84	-	-	-	-	-	-	-	2,944,159.75
569	205,559.92	-	-	-	-	-	-	-	2,944,159.75
570	21,896.60	-	-	-	-	-	-	-	2,944,159.75
571	231.60	-	-	-	-	-	-	-	2,944,159.75
573	2,259,134.87	-	-	-	-	-	-	-	2,944,159.75
580	2,018,370.27	240,764.60	-	-	-	-	-	-	2,944,159.75
581	516.08	398,650.93	-	-	-	-	-	-	2,944,159.75
582	408,103.26	-	-	-	-	-	-	-	2,944,159.75
583	14,849.99	-	-	-	-	-	-	-	2,944,159.75
584	203,331.67	-	-	-	-	-	-	-	2,944,159.75
586	-	2,038.26	-	-	-	-	-	-	2,944,159.75

BILLED TO LOUISVILLE GAS AND ELECTRIC (LG&E) FROM THE SERVICE CORPORATION (SERVCO)
November 1, 2008 to October 31, 2009

FERC Account	Electric			Gas			Common		Grand Total
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	
588 Miscellaneous Distribution Expenses	1,111,062.38	329,765.81	1,440,828.19	-	-	-	-	-	1,440,828.19
590 Maintenance Supervision And Engineering	2,919.64	81.18	3,000.82	-	-	-	-	-	3,000.82
592 Maintenance Of Station Equipment	6,612.18	-	6,612.18	-	-	-	-	-	6,612.18
593 Maintenance Of Overhead Lines	120,430.14	-	120,430.14	-	-	-	-	-	120,430.14
598 Maintenance Of Miscellaneous Distribution Plant	147,726.83	-	147,726.83	-	-	-	-	-	147,726.83
807 Purchased Gas Expenses	-	-	-	38.42	-	38.42	-	-	38.42
814 Operation Supervision And Engineering	-	-	-	40.59	-	40.59	-	-	40.59
816 Wells Expenses	-	-	-	1,057.55	-	1,057.55	-	-	1,057.55
817 Lines Expenses	-	-	-	206.38	-	206.38	-	-	206.38
818 Compressor Station Expenses	-	-	-	4,429.17	-	4,429.17	-	-	4,429.17
833 Maintenance Of Lines	-	-	-	629.04	-	629.04	-	-	629.04
834 Maintenance Of Compressor Station Equipment	-	-	-	181.49	-	181.49	-	-	181.49
871 Distribution Load Dispatching	-	-	-	1,131.48	-	1,131.48	-	-	1,131.48
874 Mains And Services Expenses	-	-	-	6,707.48	-	6,707.48	-	-	6,707.48
875 Measuring And Regulating Station Expenses-General	-	-	-	2,868.17	-	2,868.17	-	-	2,868.17
877 Measuring And Regulating Station Expenses-City Gate Check Stations	-	-	-	285.90	-	285.90	-	-	285.90
880 Other Expenses	-	-	-	896,253.18	114,883.46	1,011,136.64	-	-	1,011,136.64
881 Rents	-	-	-	100.00	-	100.00	-	-	100.00
886 Maintenance Of Structures And Improvements	-	-	-	814.30	-	814.30	-	-	814.30
887 Maintenance Of Mains	-	-	-	(7,103.37)	-	(7,103.37)	-	-	(7,103.37)
901 Supervision	-	-	-	-	-	-	1,098,695.49	328,562.75	1,427,258.24
902 Meter Reading Expenses	-	-	-	-	-	-	64,257.83	233.54	64,491.37
903 Customer Records And Collection Expenses	-	-	-	-	-	-	4,525,755.52	2,685,462.39	7,211,217.91
905 Miscellaneous Customer Accounts Expenses	-	-	-	-	-	-	285,849.48	-	285,849.48
907 Supervision	250,743.20	-	250,743.20	-	-	-	51,861.99	139,786.48	191,648.47
908 Customer Assistance Expenses	-	-	-	-	-	-	4,442,441.31	437,799.88	4,880,241.19
909 Informational And Instructional Advertising Expenses	-	-	-	-	-	-	234,365.54	-	234,365.54
910 Miscellaneous Customer Service And Informational Expenses	-	-	-	-	-	-	3,181,721.62	250,398.50	3,432,120.12
912 Demonstrating And Selling Expenses	-	-	-	-	-	-	-	-	-
913 Advertising Expenses	-	-	-	-	-	-	65,213.98	-	65,213.98
920 Administrative And General Salaries	453,202.63	757,880.15	1,211,082.78	61,624.02	622.46	62,246.48	2,023,681.65	13,996,519.95	16,020,201.60
921 Office Supplies And Expenses	11,284.14	96,208.09	107,492.23	533.92	-	533.92	1,759,159.10	3,259,410.15	5,018,569.25
923 Outside Services Employed	1,486,867.06	775,601.35	2,262,468.41	419,792.58	64.00	419,856.58	2,287,124.46	1,591,545.29	3,878,669.75
924 Property Insurance	-	-	-	-	-	-	28,198.24	-	28,198.24
925 Injuries And Damages	9,852.64	-	9,852.64	3,902.97	-	3,902.97	54,389.11	2,840.51	57,229.62
926 Employee Pensions And Benefits	3,753,816.59	30,422.07	3,784,238.66	259,373.81	-	259,373.81	10,287,109.55	124,590.14	10,411,699.69
930.1 General Advertising Expenses	-	-	-	-	-	-	397,763.50	11,528.85	409,292.35
930.2 Miscellaneous General Expenses	585,525.50	552,785.22	1,138,310.72	133,545.94	-	133,545.94	747,202.82	62,148.50	309,351.32
935 Maintenance Of General Plant	-	-	-	-	-	-	776,235.70	8,196,578.56	8,972,814.26
	400,390,796.11	8,422,944.92	408,813,741.03	2,617,431.88	121,125.48	2,738,557.36	(261,191,199.19)	31,815,444.39	(229,375,754.80)

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 43

Responding Witness: S. Bradford Rives

- Q-43. Provide any information, when known, that would have a material effect on net operating income, rate base, or cost of capital that have occurred after the test year but were not incorporated in the filed testimony and exhibits.
- A-43. See attached Revised Rives Exhibit 2 and Analysis of the Embedded Cost of Capital, reflecting changes to embedded cost of capital through December 31, 2009. The Company will timely supplement this response with updated information.

LOUISVILLE GAS AND ELECTRIC COMPANY

Capitalization at October 31, 2009
with Annual Cost Rate as of December 31, 2009

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Per Books 10-31-09	Capital Structure	Reacquired Bonds (not retired)	Adjusted Total Company Capitalization (Col 1 - Col 3)	Rate Base Percentage (Exhibit 3, Law 20)	Capitalization (Col 4 + Col 3)	Adjustments to Capitalization (Col 9, Fig 2)	Adjusted Capitalization (Col 6 + Col 7)	Adjusted Capital Structure (9)	Annual Cost Rate December 31, 2009 (10)	Cost of Capital (Col 10 x Col 9) (11)
ELECTRIC											
1. Short Term Debt	\$ 150,667,400	6.59%	\$ (150,667,400)	\$ -	79.62%	\$ -	\$ -	\$ -	0.00%	0.20%	0.00%
2. Long Term Debt	896,104,000	39.22%	157,937,294	1,054,041,294	79.62%	839,227,678	(6,111,206)	833,116,472	46.14%	4.65%	2.15%
3. Common Equity	1,237,876,536	54.19%	(7,269,894)	1,230,606,643	79.62%	979,809,009	(7,133,714)	972,675,295	53.86%	11.50%	6.19%
4. Total Capitalization	<u>\$ 2,284,647,936</u>	<u>100.00%</u>	<u>\$ -</u>	<u>\$ 2,284,647,936</u>		<u>\$ 1,819,036,687</u>	<u>\$ (13,244,920)</u>	<u>\$ 1,805,791,767</u>	<u>100.00%</u>		<u>8.34%</u>
GAS											
1. Short Term Debt	\$ 150,667,400	6.59%	\$ (150,667,400)	\$ -	20.38%	\$ -	\$ -	\$ -	0.00%	0.20%	0.00%
2. Long Term Debt	896,104,000	39.22%	157,937,294	1,054,041,294	20.38%	214,813,616	397,594	215,211,210	46.14%	4.65%	2.15%
3. Common Equity	1,237,876,536	54.19%	(7,269,894)	1,230,606,643	20.38%	250,797,634	464,119	251,261,753	53.86%	11.50%	6.19%
4. Total Capitalization	<u>\$ 2,284,647,936</u>	<u>100.00%</u>	<u>\$ -</u>	<u>\$ 2,284,647,936</u>		<u>\$ 465,611,250</u>	<u>\$ 861,713</u>	<u>\$ 466,472,963</u>	<u>100.00%</u>		<u>8.34%</u>

NOTES:
Column 10 used December 31, 2009 actual embedded cost rates.

LOUISVILLE GAS AND ELECTRIC COMPANY

Capitalization at October 31, 2009
with Annual Cost Rate as of December 31, 2009

	Capitalization (Col. 1, Pt. 1) (1)	Capital Structure (2)	Trimble County Inventories (a) (Col. 2 x Col. 3 Line 4) (3)	Investments in OVEC and Other (Col. 2 x Col. 4 Line 4) (4)	JDIC (Col. 2 x Col. 5 Line 4) (5)	Environmental Compliance Plans (b) (Col. 2 x Col. 6 Line 4) (6)	Advanced Coal Investment Tax Credit (Col. 2 x Col. 7 Line 4) (7)	Trimble County Joint Use Assets Transfer (Col. 2 x Col. 8 Line 4) (8)	Total Adjustments To Capital (9)
1. Short Term Debt	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Long Term Debt	839,227,678	46.14%	(2,295,290)	(279,685)	11,032,725	(2,469,489)	10,223,466	(22,322,933)	(6,111,206)
3. Common Equity	979,809,009	53.86%	(2,679,331)	(326,481)	12,878,687	(2,882,677)	11,934,024	(26,057,936)	(7,133,714)
4. Total Capitalization	<u>\$ 1,819,036,687</u>	<u>100.00%</u>	<u>\$ (4,974,621)</u>	<u>\$ (606,166)</u>	<u>\$ 23,911,412</u>	<u>\$ (5,352,166)</u>	<u>\$ 22,157,491</u>	<u>\$ (48,380,869)</u>	<u>\$ (13,244,920)</u>

GAS

1. Short Term Debt	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Long Term Debt	214,813,616	46.14%	-	-	397,594	-	-	-	397,594
3. Common Equity	250,797,634	53.86%	-	-	464,119	-	-	-	464,119
4. Total Capitalization	<u>\$ 465,611,250</u>	<u>100.00%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 861,713</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 861,713</u>

(a) Trimble County Inventories @ October 31, 2009

Stores	\$ 4,478,528
Stores Expense	641,802
Coal	14,237,794
Limestone	213,655
Fuel Oil	325,169
Emission Allowances	1,536
Total Trimble County Inventories	<u>\$ 19,898,483</u>
Multipled by Disallowed Portion	25.00%
Trimble County Inv. Disallowed	<u>\$ 4,974,621</u>

(b) Environmental Compliance Plans:

Total ECR Rate Base at 10/31/09	\$ 240,117,179
Less: ECR Rate Base '01 and '03 Plans	176,206,210
Less: ECR Rate Base Roll-in '05 and '06 Plans	58,558,803
ECR Post '03 Rate Base	<u>\$ 5,352,166</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
ANALYSIS OF THE EMBEDDED COST OF CAPITAL AT
December 31, 2009

LONG-TERM DEBT									
Due	Rate	Principal	Interest/(Income)	Annualized Cost			Letter of Credit and other fees	Total	Embedded Cost
				Amortized Debt Issuance Expense	Amortized Loss-Recquired Debt				
Pollution Control Bonds -									
Jefferson Co 2000 Series A	05/01/27	5.375% *	25,000,000	1,343,750	-	117,881	-	1,461,631	5.847%
Trimble Co 2000 Series A	08/01/30	0.180% *	83,335,000	133,336	38,707	143,700	305,611	821,354	0.746%
Jefferson Co 2001 Series A	09/01/27	0.140% *	10,104,000	14,146	20,393	-	35,518	70,055	0.683%
Jefferson Co 2001 Series A	09/01/26	0.600% *	22,500,000	135,000	9,924	77,424	22,500	244,848	1.088%
Trimble Co 2001 Series A	09/01/26	0.800% *	27,500,000	247,500	10,780	65,400	27,500	351,180	1.277%
Jefferson Co 2001 Series B	11/01/27	0.750% *	35,000,000	262,500	10,995	49,056	35,000	357,551	1.022%
Trimble Co 2001 Series B	11/01/27	0.750% *	35,000,000	262,500	10,997	48,864	35,000	357,381	1.021%
Trimble Co 2002 Series A	10/01/32	0.197% *	41,865,000	82,080	37,221	55,812	178,058	351,169	0.843%
Louisville Metro 2003 Series A	10/01/33	1.150% 3	128,000,000	1,472,000	-	311,492	127,649	1,911,141	1.493%
Louisville Metro 2005 Series A	02/01/35	5.750% *	40,000,000	2,300,000	-	98,444	-	2,398,444	5.991%
Trimble Co 2007 Series A	09/01/33	4.800%	60,000,000	2,760,000	47,192	6,567	18,270	2,832,029	4.720%
Louisville Metro 2007 Series A	06/01/33	5.625% *	31,000,000	1,743,750	-	41,417	-	1,785,167	5.759%
Louisville Metro 2007 Series B	06/01/33	3.200% 3	35,200,000	1,126,400	-	27,328	10,718	1,164,446	3.308%
Called Bonds			0	0	-	187,868	2	187,868	0.000%
Total External Debt			574,304,000	11,882,862	186,219	1,209,253	793,820	14,072,254	1.328%
Interest Rate Swaps:									
JP Morgan Chase Bank	11/01/20	1		4,793,618	-	-	-	4,793,618	
Morgan Stanley Capital Services	10/01/33	1		1,229,233	-	-	-	1,229,233	
Morgan Stanley Capital Services	10/01/33	1		1,225,009	-	-	-	1,225,009	
Bank of America	10/01/33	1		1,242,809	-	-	-	1,242,809	
Interest Rate Swaps External Debt				8,490,469	-	-	-	8,490,469	0.802%
Notes Payable to Fidelia Corp									
Notes Payable to Fidelia Corp	01/18/12	4.330%	25,000,000	1,082,500	-	-	-	1,082,500	4.330%
Notes Payable to Fidelia Corp	04/30/13	4.550%	100,000,000	4,550,000	-	-	-	4,550,000	4.550%
Notes Payable to Fidelia Corp	08/15/13	5.310%	100,000,000	5,310,000	-	-	-	5,310,000	5.310%
Notes Payable to Fidelia Corp	11/23/15	6.480%	50,000,000	3,240,000	-	-	-	3,240,000	6.480%
Notes Payable to Fidelia Corp	07/25/18	6.210%	25,000,000	1,552,500	-	-	-	1,552,500	6.210%
Notes Payable to Fidelia Corp	11/28/22	5.720%	47,000,000	2,888,400	-	-	-	2,888,400	5.720%
Notes Payable to Fidelia Corp	04/13/31	5.930%	68,000,000	4,032,400	-	-	-	4,032,400	5.930%
Notes Payable to Fidelia Corp	04/13/37	5.980%	70,000,000	4,186,000	-	-	-	4,186,000	5.980%
Total Internal Debt			485,000,000	26,841,800	-	-	-	26,841,800	2.815%
Total			1,059,304,000	47,015,231	186,219	1,209,253	793,820	49,204,523	4.645%

SHORT TERM DEBT									
Maturity	Rate	Principal	Interest	Annualized Cost			Premium	Total	Embedded Cost
				Amortized Debt Issuance Expense	Amortized Loss-Recquired Debt				
Notes Payable to Associated Company	NA	0.200% *	170,400,400	340,801	-	-	-	340,801	0.200%
Reacquired Bonds		0.200% *	(183,200,000)	(328,400)	-	-	-	(328,400)	0.200%
Total			7,200,400	14,401	-	-	-	14,401	0.200%

Embedded Cost of Total Debt 1,066,504,400 47,029,632 186,219 1,209,253 793,820 49,218,924 4.615%

* Composite rate at end of current month

1 Additional Interest due to Swap Agreements:	Expiration of Swap	Fixed LG&E Swap	Fixed LG&E Swap	Variable Counterparty
LIBOR	LIBOR	LIBOR	LIBOR	LIBOR
Series Z - PCB	11/01/20	5.495%	5.495%	BMA Index
Series GG - PCB	10/01/33	3.657%	3.657%	68% of 1 mo LIBOR
Series GG - PCB	10/01/33	3.645%	3.645%	68% of 1 mo LIBOR
Series GG - PCB	10/01/33	3.695%	3.695%	68% of 1 mo LIBOR
		<u>178,335,000</u>		

2 Call premium and debt expense is being amortized over the remaining life of bonds due 6/1/15, 7/1/13 and 8/1/17

3 Reacquired bonds use expected re-issuance rate

4 Remarketed bonds, issued at long term fixed rate

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 44

Responding Witness: Shannon L. Charnas

Q-44. Provide detailed monthly income statements for each month after the test year, including the month in which the hearing ends, as they become available.

A-44. See attached income statements for November and December 2009. The Company will timely supplement this response with updated information.

LOUISVILLE GAS AND ELECTRIC COMPANY

Income Statements

November 30, 2009

Louisville Gas and Electric Company
Comparative Statement of Income
November 30, 2009

	Current Month		
	This Year	Last Year	Increase or Decrease
	Amount	Amount	Amount %
Electric Operating Revenues.....	60,858,941.17	89,492,289.17	(28,633,348.00) (32.00)
Gas Operating Revenues.....	23,225,050.49	48,677,050.08	(25,451,999.59) (52.29)
Total Operating Revenues.....	84,083,991.66	138,169,339.25	(54,085,347.59) (39.14)
Fuel for Electric Generation.....	23,303,865.58	28,940,173.58	(5,636,308.00) (19.48)
Power Purchased.....	4,357,891.72	16,519,470.73	(12,161,579.01) (73.62)
Gas Supply Expenses.....	13,154,317.43	38,694,635.91	(25,540,318.48) (66.00)
Other Operation Expenses.....	18,549,474.14	16,840,076.29	1,709,397.85 10.15
Maintenance.....	8,519,077.37	5,902,107.96	2,616,969.41 44.34
Depreciation.....	10,923,227.80	10,370,004.78	553,223.02 5.33
Amortization Expense.....	702,905.46	525,701.37	177,204.09 33.71
Regulatory Credits.....	(177,569.10)	(173,758.31)	(1,810.79) (1.03)
Taxes			
Federal Income.....	(391,195.56)	7,150,721.21	(7,541,916.77) (105.47)
State Income.....	(505,670.79)	710,893.82	(1,216,564.61) (171.13)
Deferred Federal Income - Net.....	(9,734,238.85)	-	(9,734,238.85) (100.00)
Deferred State Income - Net.....	(1,616,944.69)	-	(1,616,944.69) (100.00)
Property and Other.....	1,164,293.25	1,749,468.91	(585,175.66) (33.45)
Investment Tax Credit.....	-	-	-
Amortization of Investment Tax Credit.....	(254,733.00)	(322,576.68)	67,843.68 21.03
Loss (Gain) from Disposition of Allowances.....	-	-	-
Accretion Expense.....	162,929.36	161,003.70	1,925.66 1.20
Total Operating Expenses.....	68,157,630.12	127,065,923.27	(58,908,293.15) (46.36)
Net Operating Income.....	15,926,361.54	11,103,415.98	4,822,945.56 43.44
Other Income Less Deductions.....	(12,344,280.14)	(13,316,539.01)	972,258.87 7.30
Income Before Interest Charges.....	3,582,081.40	(2,213,123.03)	5,795,204.43 261.86
Interest on Long-term Debt.....	2,923,988.66	3,182,048.68	(258,060.02) (8.11)
Amortization of Debt Expense - Net.....	244,148.26	123,277.05	120,871.21 98.05
Other Interest Expenses.....	226,117.20	1,142,248.66	(916,131.46) (80.20)
Total Interest Charges.....	3,394,254.12	4,447,574.39	(1,053,320.27) (23.68)
Net Income.....	187,827.28	(6,660,697.42)	6,848,524.70 102.82

Louisville Gas and Electric Company
Comparative Statement of Income
November 30, 2009

	Year to Date		
	This Year Amount	Last Year Amount	Increase or Decrease Amount %
Electric Operating Revenues.....	838,360,799.82	923,456,735.25	(85,095,935.43) (9.21)
Gas Operating Revenues.....	314,873,512.40	379,800,346.17	(64,926,833.77) (17.10)
Total Operating Revenues.....	1,153,234,312.22	1,303,257,081.42	(150,022,769.20) (11.51)
Fuel for Electric Generation.....	301,502,837.06	310,999,022.75	(9,496,185.69) (3.05)
Power Purchased.....	52,465,389.95	104,914,860.14	(52,449,470.19) (49.99)
Gas Supply Expenses.....	216,409,446.99	291,214,808.48	(74,805,361.49) (25.69)
Other Operation Expenses.....	201,058,251.35	180,685,972.96	20,372,278.39 11.28
Maintenance.....	84,959,575.62	102,001,752.08	(17,042,176.46) (16.71)
Depreciation.....	118,022,235.96	111,336,188.96	6,686,047.00 6.01
Amortization Expense.....	7,252,154.13	5,352,311.08	1,899,843.05 35.50
Regulatory Credits.....	(2,027,063.70)	(1,890,050.99)	(137,012.71) (7.25)
Taxes			
Federal Income.....	7,044,751.56	29,646,943.09	(22,602,191.53) (76.24)
State Income.....	2,639,888.64	1,634,056.76	1,005,831.88 61.55
Deferred Federal Income - Net.....	23,747,995.42	9,715,363.07	14,032,632.35 144.44
Deferred State Income - Net.....	2,044,746.46	1,309,804.01	734,942.45 56.11
Property and Other.....	22,311,205.27	22,465,610.77	(154,405.50) (0.69)
Investment Tax Credit.....	2,945,908.65	6,167,028.00	(3,221,119.35) (52.23)
Amortization of Investment Tax Credit.....	(2,802,065.52)	(3,598,343.39)	746,277.87 21.03
Loss (Gain) from Disposition of Allowances.....	(66,274.06)	(456,254.88)	389,980.82 85.47
Accretion Expense.....	1,806,035.75	1,727,753.04	78,282.71 4.53
Total Operating Expenses.....	1,039,315,019.53	1,173,276,825.93	(133,961,806.40) (11.42)
Net Operating Income.....	113,919,292.69	129,980,255.49	(16,060,962.80) (12.36)
Other Income Less Deductions.....	10,931,800.92	(13,727,673.13)	24,659,474.05 179.63
Income Before Interest Charges.....	124,851,093.61	116,252,582.36	8,598,511.25 7.40
Interest on Long-term Debt.....	39,882,262.53	40,078,374.17	(196,111.64) (0.49)
Amortization of Debt Expense - Net.....	1,349,070.71	1,334,702.00	14,368.71 1.08
Other Interest Expenses.....	2,341,980.61	8,049,204.60	(5,707,223.99) (70.90)
Total Interest Charges.....	43,573,313.85	49,462,280.77	(5,888,966.92) (11.91)
Net Income.....	81,277,779.76	66,790,301.59	14,487,478.17 21.69

Louisville Gas and Electric Company
Comparative Statement of Income
November 30, 2009

	Year Ended Current Month		
	This Year	Last Year	Increase or Decrease
	Amount	Amount	Amount %
Electric Operating Revenues.....	929,858,404.86	1,005,344,808.16	(75,486,403.30)
Gas Operating Revenues.....	393,438,259.31	436,631,309.89	(43,193,050.58)
Total Operating Revenues.....	1,323,296,664.17	1,441,976,118.05	(118,679,453.88)
Fuel for Electric Generation.....	335,040,548.76	338,422,020.48	(3,381,471.72)
Power Purchased.....	65,458,062.15	113,864,814.98	(48,406,752.83)
Gas Supply Expenses.....	278,345,272.49	334,252,701.70	(55,907,429.21)
Other Operation Expenses.....	214,440,067.55	197,847,915.29	16,592,152.26
Maintenance.....	77,483,668.10	111,133,313.82	(33,649,645.72)
Depreciation.....	128,037,951.15	121,513,562.28	6,524,388.87
Amortization Expense.....	7,780,244.79	5,823,284.85	1,956,959.94
Regulatory Credits.....	(2,203,624.96)	(2,053,077.94)	(150,547.02)
Taxes			
Federal Income.....	17,441,218.15	25,987,836.48	(8,546,618.33)
State Income.....	5,288,256.27	780,546.03	4,507,710.24
Deferred Federal Income - Net.....	11,767,516.04	16,562,850.08	(4,795,334.04)
Deferred State Income - Net.....	(1,758,553.19)	2,102,217.53	(3,860,770.72)
Property and Other.....	23,802,666.85	23,128,670.81	673,996.04
Investment Tax Credit.....	4,899,908.65	6,367,028.00	(1,467,119.35)
Amortization of Investment Tax Credit.....	(3,124,642.20)	(3,871,360.48)	746,718.28
Loss (Gain) from Disposition of Allowances.....	(66,274.06)	(456,254.88)	389,980.82
Accretion Expense.....	1,967,842.38	1,876,094.17	91,748.21
Total Operating Expenses.....	1,164,600,128.92	1,293,282,163.20	(128,682,034.28)
Net Operating Income.....	158,696,535.25	148,693,954.85	10,002,580.40
Other Income Less Deductions.....	(6,559,286.09)	(14,281,390.71)	7,722,104.62
Income Before Interest Charges.....	152,137,249.16	134,412,564.14	17,724,685.02
Interest on Long-term Debt.....	42,914,259.79	44,016,744.04	(1,102,484.25)
Amortization of Debt Expense - Net.....	1,599,994.98	1,455,589.43	144,405.55
Other Interest Expenses.....	2,935,235.23	8,530,696.42	(5,595,461.19)
Total Interest Charges.....	47,449,490.00	54,003,029.89	(6,553,539.89)
Net Income.....	104,687,759.16	80,409,534.25	24,278,224.91

LOUISVILLE GAS AND ELECTRIC COMPANY

Income Statements

December 31, 2009

Louisville Gas and Electric Company
Comparative Statement of Income
December 31, 2009

	Current Month		
	This Year Amount	Last Year Amount	Increase or Decrease Amount %
Electric Operating Revenues.....	81,003,892.15	91,497,605.04	(10,493,712.89) (11.47)
Gas Operating Revenues.....	46,754,343.60	78,564,746.91	(31,810,403.31) (40.49)
Total Operating Revenues.....	127,758,235.75	170,062,351.95	(42,304,116.20) (24.88)
Fuel for Electric Generation.....	26,730,159.46	33,537,711.70	(6,807,552.24) (20.30)
Power Purchased.....	5,964,879.88	12,992,672.20	(7,027,792.32) (54.09)
Gas Supply Expenses.....	33,395,821.97	61,935,825.50	(28,540,003.53) (46.08)
Other Operation Expenses.....	18,013,735.30	13,381,816.20	4,631,919.10 34.61
Maintenance.....	11,245,383.16	(7,475,907.52)	18,721,290.68 250.42
Depreciation.....	10,724,098.30	10,015,715.19	708,383.11 7.07
Amortization Expense.....	704,169.65	528,090.66	176,078.99 33.34
Regulatory Credits.....	(178,384.10)	(176,561.26)	(1,822.84) (1.03)
Taxes			
Federal Income.....	18,227,818.96	10,396,466.59	7,831,352.37 75.33
State Income.....	1,253,639.36	2,648,367.63	(1,394,728.27) (52.66)
Deferred Federal Income - Net.....	(15,422,416.10)	(11,980,479.38)	(3,441,936.72) (28.73)
Deferred State Income - Net.....	(593,897.44)	(3,803,299.65)	3,209,402.21 84.38
Property and Other.....	1,233,335.74	1,491,461.58	(258,125.84) (17.31)
Investment Tax Credit.....	703,437.35	1,954,000.00	(1,250,562.65) (64.00)
Amortization of Investment Tax Credit.....	(242,041.48)	(322,576.68)	80,535.20 24.97
Loss (Gain) from Disposition of Allowances.....	-	-	-
Accretion Expense.....	163,744.37	161,806.63	1,937.74 1.20
Total Operating Expenses.....	111,923,484.38	125,285,109.39	(13,361,625.01) (10.67)
Net Operating Income.....	15,834,751.37	44,777,242.56	(28,942,491.19) (64.64)
Other Income Less Deductions.....	2,174,600.36	(17,491,087.01)	19,665,687.37 112.43
Income Before Interest Charges.....	18,009,351.73	27,286,155.55	(9,276,803.82) (34.00)
Interest on Long-term Debt.....	3,625,110.51	3,031,997.26	593,113.25 19.56
Amortization of Debt Expense - Net.....	116,289.50	250,924.27	(134,634.77) (53.66)
Other Interest Expenses.....	428,536.43	593,254.62	(164,718.19) (27.77)
Total Interest Charges.....	4,169,936.44	3,876,176.15	293,760.29 7.58
Net Income.....	13,839,415.29	23,409,979.40	(9,570,564.11) (40.88)

Louisville Gas and Electric Company
Comparative Statement of Income
December 31, 2009

	Year to Date		
	This Year Amount	Last Year Amount	Increase or Decrease Amount %
Electric Operating Revenues.....	919,364,691.97	1,014,954,340.29	(95,589,648.32) (9.42)
Gas Operating Revenues.....	361,627,856.00	458,365,093.08	(96,737,237.08) (21.10)
Total Operating Revenues.....	1,280,992,547.97	1,473,319,433.37	(192,326,885.40) (13.05)
Fuel for Electric Generation.....	328,232,996.52	344,536,734.45	(16,303,737.93) (4.73)
Power Purchased.....	58,430,269.83	117,907,532.34	(59,477,262.51) (50.44)
Gas Supply Expenses.....	249,805,268.96	353,150,633.98	(103,345,365.02) (29.26)
Other Operation Expenses.....	219,071,986.65	194,067,789.16	25,004,197.49 12.88
Maintenance.....	96,204,958.78	94,525,844.56	1,679,114.22 1.78
Depreciation.....	128,746,334.26	121,351,904.15	7,394,430.11 6.09
Amortization Expense.....	7,956,323.78	5,880,401.74	2,075,922.04 35.30
Regulatory Credits.....	(2,205,447.80)	(2,066,612.25)	(138,835.55) (6.72)
Taxes			
Federal Income.....	25,272,570.52	40,043,409.68	(14,770,839.16) (36.89)
State Income.....	3,893,528.00	4,282,424.39	(388,896.39) (9.08)
Deferred Federal Income - Net.....	8,323,579.32	(2,265,116.31)	10,590,695.63 467.56
Deferred State Income - Net.....	1,450,849.02	2,493,495.64	3,944,344.66 158.19
Property and Other.....	23,544,541.01	23,957,072.35	(412,531.34) (1.72)
Investment Tax Credit.....	3,649,346.00	8,121,028.00	(4,471,682.00) (55.06)
Amortization of Investment Tax Credit.....	(3,044,107.00)	(3,870,920.07)	826,813.07 21.36
Loss (Gain) from Disposition of Allowances.....	(66,274.06)	(456,254.88)	389,980.82 85.47
Accretion Expense.....	1,969,780.12	1,889,559.67	80,220.45 4.25
Total Operating Expenses.....	1,151,238,503.91	1,298,561,935.32	(147,323,431.41) (11.35)
Net Operating Income.....	129,754,044.06	174,757,498.05	(45,003,453.99) (25.75)
Other Income Less Deductions.....	13,106,401.28	(31,218,760.14)	44,325,161.42 141.98
Income Before Interest Charges.....	142,860,445.34	143,538,737.91	(678,292.57) (0.47)
Interest on Long-term Debt.....	43,507,373.04	43,110,371.43	397,001.61 0.92
Amortization of Debt Expense - Net.....	1,465,360.21	1,585,626.27	(120,266.06) (7.58)
Other Interest Expenses.....	2,770,517.04	8,642,459.22	(5,871,942.18) (67.94)
Total Interest Charges.....	47,743,250.29	53,338,456.92	(5,595,206.63) (10.49)
Net Income.....	95,117,195.05	90,200,280.99	4,916,914.06 5.45

Louisville Gas and Electric Company
Comparative Statement of Income
December 31, 2009

	Year Ended Current Month		
	This Year Amount	Last Year Amount	Increase or Decrease Amount %
Electric Operating Revenues.....	919,364,691.97	1,014,954,340.29	(95,589,648.32) (9.42)
Gas Operating Revenues.....	361,627,856.00	458,365,093.08	(96,737,237.08) (21.10)
Total Operating Revenues.....	1,280,992,547.97	1,473,319,433.37	(192,326,885.40) (13.05)
Fuel for Electric Generation.....	328,232,996.52	344,536,734.45	(16,303,737.93) (4.73)
Power Purchased.....	58,430,269.83	117,907,532.34	(59,477,262.51) (50.44)
Gas Supply Expenses.....	249,805,268.96	353,150,633.98	(103,345,365.02) (29.26)
Other Operation Expenses.....	219,071,986.65	194,067,789.16	25,004,197.49 12.88
Maintenance.....	96,204,958.78	94,525,844.56	1,679,114.22 1.78
Depreciation.....	128,746,334.26	121,351,904.15	7,394,430.11 6.09
Amortization Expense.....	7,956,323.78	5,880,401.74	2,075,922.04 35.30
Regulatory Credits.....	(2,205,447.80)	(2,066,612.25)	(138,835.55) (6.72)
Taxes			
Federal Income.....	25,272,570.52	40,043,409.68	(14,770,839.16) (36.89)
State Income.....	3,893,528.00	4,282,424.39	(388,896.39) (9.08)
Deferred Federal Income - Net.....	8,325,579.32	(2,265,116.31)	10,590,695.63 467.56
Deferred State Income - Net.....	1,450,849.02	(2,493,495.64)	3,944,344.66 158.19
Property and Other.....	23,544,541.01	23,957,072.35	(412,531.34) (1.72)
Investment Tax Credit.....	3,649,346.00	8,121,028.00	(4,471,682.00) (55.06)
Amortization of Investment Tax Credit.....	(3,044,107.00)	(3,870,920.07)	826,813.07 21.36
Loss (Gain) from Disposition of Allowances.....	(66,274.06)	(456,254.88)	389,980.82 85.47
Accretion Expense.....	1,969,780.12	1,889,559.67	80,220.45 4.25
Total Operating Expenses.....	1,151,238,503.91	1,298,561,935.32	(147,323,431.41) (11.35)
Net Operating Income.....	129,754,044.06	174,757,498.05	(45,003,453.99) (25.75)
Other Income Less Deductions.....	13,106,401.28	(31,218,760.14)	44,325,161.42 141.98
Income Before Interest Charges.....	142,860,445.34	143,538,737.91	(678,292.57) (0.47)
Interest on Long-term Debt.....	43,507,373.04	43,110,371.43	397,001.61 0.92
Amortization of Debt Expense - Net.....	1,465,360.21	1,585,626.27	(120,266.06) (7.58)
Other Interest Expenses.....	2,770,517.04	8,642,459.22	(5,871,942.18) (67.94)
Total Interest Charges.....	47,743,250.29	53,338,456.92	(5,595,206.63) (10.49)
Net Income.....	95,117,195.05	90,200,280.99	4,916,914.06 5.45

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to First Data Request of Commission Staff

Dated January 19, 2010

Question No. 45

Responding Witness: Lonnie E. Bellar

- Q-45. List all present or proposed research efforts dealing with the pricing of electricity and gas and the current status of such efforts.
- A-45. The Company does not ordinarily conduct original research on electricity or gas prices (i.e. retail rates). However, the Company does subscribe to a number of industry publications which report on retail electric and gas prices (primarily in the form of survey data). The Company expects to continue to subscribe to the same or similar publications in the future. The Company makes every effort to control costs and keep rates low.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 46

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

- Q-46. Provide a schedule reflecting the salaries and other compensation of each executive officer for the test year and 2 preceding calendar years. Include the percentage annual increase and the effective date of each increase, the job title, duty and responsibility of each officer, the number of employees who report to each executive officer, and to whom each executive officer reports. Also, for employees elected to executive officer status during the test year, provide the salaries, for the test year, for those persons whom they replaced.
- A-46. A schedule of salaries and other compensation for all executive officers as of the end of the test year and the two preceding calendar years is attached. This information is provided in a manner that is consistent with W2s and year to date information in the case of the portion of the test year in 2009. Certain information is being filed under seal pursuant to a petition for confidential treatment.

Question No. 46

Test Year (11/1/2008 - 10/31/2009)

Name	Title	Salary (1)	Broad - Based Employee Benefits (2)	Other Compensation (3)
Daniel K. Arbough	Treasurer			
Michael S. Beer	VP Federal Regulation & Policy			
Lonnie Bellar	VP State Regulation and Rates			
Kent W. Blake	VP Corp Plan and Development			
Ralph Bowling	VP Power Production			
Laura Green Douglas	VP Corp Resp&Community Affairs			
Chris Hermann	SVP Energy Delivery			
Chip Keeling	VP Communications			
John P. Malloy	VP Energy Delivery - Retail Business			
John R. McCall	EVP General Counsel, Corp Secretary/Compliance			
Dorothy O'Brien	VP Deputy Gen Counsel/Environmental			
Paula H. Pottinger	SVP Human Resources			
S. Bradford Rives	Chief Financial Officer			
Valerie Leah Scott	Controller			
George R. Siemens	VP External Affairs			
David Sinclair	VP Energy Marketing			
Victor A. Staffieri	Chief Executive Officer			
Paul Gregory Thomas	VP Energy Delivery - Distribution Operations			
Paul W. Thompson	SVP Energy Services			
John N. Voyles	VP Transmission/Generation Services			
Wendy C. Welsh	SVP Information Technology			
Average of All Executive Officers		\$271,121	\$3,971	\$404,389

LG&E Footnote

(1) Of the total salaries, 36.1% is included in the cost of providing service to LG&E rate payers.

(2) Of the total broad-based employee benefits which include group term life insurance, vacation sellback and company fitness payments, 36.1% was included in the cost of providing service to LG&E rate payers.

(3) None of total other compensation is included in the cost of providing service to LG&E rate payers.

Question No. 46

Information as of 12/31/2008

<i>Name</i>	<i>Title</i>	<i>Salary (1)</i>	<i>Broad - Based Employee Benefits (2)</i>	<i>Other Compensation</i>
Daniel K. Arbough	Treasurer			
Michael S. Beer	VP Federal Regulation & Policy			
Lonnie Bellar	VP State Regulation and Rates			
Kent W. Blake	VP Corp Plan and Development			
Ralph Bowling	VP Power Production			
Laura Green Douglas	VP Corp Resp&Community Affairs			
Chris Hermann	SVP Energy Delivery			
Chip Keeling	VP Communications			
John P. Malloy	VP Energy Delivery - Retail Business			
John R. McCall	EVP General Counsel, Corp Secretary/Compliance			
Dorothy O'Brien	VP Deputy Gen Counsel/Environmental			
Paula H. Pottinger	SVP Human Resources			
S. Bradford Rives	Chief Financial Officer			
Valerie Leah Scott	Controller			
George R. Siemens	VP External Affairs			
David Sinclair	VP Energy Marketing			
Victor A. Staffieri	Chief Executive Officer			
Paul Gregory Thomas	VP Energy Delivery - Distribution Operations			
Paul W. Thompson	SVP Energy Services			
John N. Voyles	VP Transmission/Generation Services			
Wendy C. Welsh	SVP Information Technology			
Average of All Executive Officers		\$262,328	\$4,608	\$319,416

LG&E Footnote

(1) Of the total salaries, 33.8% is included in the cost of providing service to LG&E rate payers.

(2) Of the total broad-based employee benefits which includes group life insurance, vacation sellback and company fitness payments, 33.8% was included in the cost of providing service to LG&E rate payers.

Question No. 46

Information as of 12/31/2007

<i>Name</i>	<i>Title</i>	<i>Salary (1)</i>	<i>Broad - Based Employee Benefits (2)</i>	<i>Other Compensation</i>
Daniel K. Arbough	Treasurer			
Michael S. Beer	VP Federal Regulation & Policy			
Lonnie Bellar	VP State Regulation and Rates			
Kent W. Blake	VP Corp Plan and Development			
Ralph Bowling	VP Power Operations - WKE			
Laura Green Douglas	VP Corp Resp&Community Affairs			
Martyn Gallus	SVP Energy Marketing			
Chris Hermann	SVP Energy Delivery			
Chip Keeling	VP Communications			
John P. Malloy	VP Energy Delivery - Retail Business			
John R. McCall	EVP General Counsel & Corp Secretary			
Dorothy O'Brien	VP Deputy Gen Counsel/Environmental			
Paula H. Pottinger	SVP Human Resources			
S. Bradford Rives	Chief Financial Officer			
Valerie Leah Scott	Controller			
George R. Siemens	VP External Affairs			
Victor A. Staffieri	Chief Executive Officer			
Paul Gregory Thomas	VP Energy Delivery - Distribution Operations			
Paul W. Thompson	SVP Energy Services			
John N. Voyles	VP Regulated Generation			
Wendy C. Welsh	SVP Information Technology			
Average of All Executive Officers		\$254,638	\$3,482	\$441,040

LG&E Footnote

(1) Of the total salaries, 34.3% is included in the cost of providing service to LG&E rate payers.

(2) Of the total broad-based employee benefits which includes group life insurance, vacation sellback and company fitness payments, 34.3% was included in the cost of providing service to LG&E rate payers.

Name	Annual Increase %	Effective Date of Annual or Market Adjustment	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
Beer		1/1/2009	VP - Federal Regulation and Policy	As a result of significant changes in federal regulation (e.g. MISO) and energy policy (e.g. Energy Bill) the company was required to make major adjustments in its Washington representation at a very high level. This new role is required to develop and implement a federal regulatory strategy for the Company to include maintaining compliance with applicable regulations at the federal level. This position also serves as the Federal Energy Regulatory Commissions (FERC) Conduct Chief Compliance Officer.	1	Exec. VP, Gen. Counsel, Corp. Secretary and Chief Compliance Officer	n/a
Blake		1/1/2009	VP - Corp Planning and Development	Coordinate the development of the Company's strategic focus and oversee the completion of the Company's operational and financial plans and reporting thereon. Also coordinates the operation of the Investment Committee approving all major operating and capital expenditures within the consolidated companies.	4	Chief Financial Officer	n/a
Bowling		1/1/2009	VP Power Production	Plan and direct the operation, service planning, delivery, maintenance, environmental compliance and operation of LG&E and Kentucky Utility generation facilities to achieve safe, efficient and reliable generation of electricity.	7	SVP Energy Services	n/a
Hermann		1/1/2009	Sr. VP - Energy Delivery	Lead the Company's Distribution Operations and Retail Businesses with responsibility for strategic and operational management of gas and electric distribution, retail, metering and retail operations. Ensure proper oversight of the Company's investment in the Argentine gas distribution business. Oversee the Operating Services department.	7	Chief Executive Officer	n/a
Keeling		12/29/2008	VP - Communications	Lead the development, delivery and management of internal and external communications, community and media relations and brand strategy/management for the Company. Lead the brand management, image and advertising for the Company. Lead and provide recommendations on the strategic positioning of the Company with all stakeholders. Responsible for the corporate foundation and all company sponsorships. Serve as the key interface between E.ON U.S. and E.ON to develop and maintain strong working relationships with senior communications personnel.	2	Exec. VP, Gen. Counsel, Corp. Secretary and Chief Compliance Officer	n/a
McCall		1/1/2009	Exec. VP, Gen. Counsel, Corp. Secretary and Chief Compliance Officer	Serve as a member of senior executive management and participate in decisions regarding all major issues impacting the Company. Serve as designated back-up for CEO when absent. Provide legal counsel and guidance in the ordinary and special activities of E.ON U.S. to ensure maximum protection of its legal rights and to maintain its operations within the limits prescribed by domestic and international law. Also oversee the Regulatory, Environmental, External Affairs, Legal, Communications and Human Resource functions. Serve as the key interface between E.ON U.S. and E.ON to develop and maintain strong working relationships with senior personnel.	9	Chief Executive Officer	n/a
Pottinger		1/1/2009	SVP - Human Resources	Lead the Company's human resources function to provide effective, innovative and practical human resources strategies, policies and programs that serve the needs of management and employees, and facilitate bottom-line results to accomplish corporate objectives. Responsible for the full range of human resources activity, including participation in executive decision-making and advising the CEO and other Company executives on all matters pertaining to human resources. Ensure human resources policies and programs are developed, implemented and coordinated to comply with all legal regulations and ethical obligations in the areas of employment practice, health and safety, benefits, compensation and labor relations and to achieve best practices in the function (e.g., improved productivity, increased efficiency, "employer of choice" practices). Serve as the key interface between E.ON U.S. and E.ON to develop and maintain strong working relationships with senior human resources personnel.	5	Exec. VP, Gen. Counsel, Corp. Secretary and Chief Compliance Officer	n/a

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Name	Annual Increase %	Effective Date of Annual or Market Adjustment	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
Rives		1/1/2009	Chief Financial Officer	Provide overall direction and leadership for all financial operations of the Company including the development and implementation of financial strategy, policies and plans, financial controls, preparation and interpretation of internal and external financial reports and arrangements for the safeguarding of business assets. Responsible for the oversight of the team implementing Sarbanes-Oxley compliance throughout the companies. Company representative before federal and state regulatory bodies including FERC, SEC, KPSC and IRS. Also responsible for oversight of Procurement policies, procedures and activities for the consolidated companies. Serve as the key interface between E.ON U.S. and E.ON to develop and maintain strong working relationships with senior finance personnel.	7	Chief Executive Officer	n/a
Siemens		12/29/2008	VP - External Affairs	Represent the Company in legislative, regulatory and executive regulatory matters before federal, state and local governments by providing policy direction. Develop and coordinate operating unit relationships with government entities and their constituency groups to ensure consistency and uniformity on all matters affecting the Company's interests.	2	Exec. VP, Gen. Counsel, Corp. Secretary and Chief Compliance Officer	n/a
Sinclair		1/1/2009	VP - Energy Marketing	Establish the strategic direction and management of the energy marketing, fuel procurement and trading activities for E.ON U.S. Also directs the optimization of the corporation's energy-related integrated gross margin.	6	SVP Energy Services	n/a
Staffieri		1/1/2009	Chairman of the Board, CEO & President	Lead the E.ON U.S. organization to establish business objectives, policies, and strategic plans to implement world-class energy practices and provide reliable, low-cost energy services and superior customer satisfaction. Ensure effective implementation and execution of policies and plans to direct company growth and to achieve both long-range and short-range objectives to include expansion of the U.S. energy business through future mergers and acquisitions. Interface on a regular basis with E.ON leadership to ensure E.ON U.S.'s perspective and impact is considered.	7	Chairman of the Board of Management and CEO - E.ON AG	n/a
Thompson		1/1/2009	Sr. VP - Energy Services	In conjunction with other members of the executive team, establish policies and strategies for the corporation's energy business. Lead the vision and strategy development for the Generation, Energy Marketing, Fuels and Transmission businesses. Lead the optimization of the corporation's energy-related integrated gross margin.	7	Chief Executive Officer	n/a
Voyles		1/1/2009	VP Transmission/Generation Services	Plan and direct the centralized services that support the companies existing generation and transmission assets and development of new assets. This includes engineering centers of excellence, project and construction engineering and budget development and reporting. Develops and advocates the company's carbon strategy to meet the commercial, environmental and market unit objectives.	6	SVP Energy Services	n/a
Welsh		1/1/2009	Sr. VP - Information Technology	Set the Information Technology (IT) strategic direction to meet the ongoing and future needs of the business. Deliver IT application systems which meet the needs of the business, ensuring the systems are delivered on-time and on-budget. Provide reliable operations of the IT infrastructure 24 hours a day, 365 days a year. Direct the establishment and execution of policies and processes for IT security, contract administration, financial management, training and IT research and development. Serve as the key interface between E.ON U.S. and E.ON to develop and maintain strong working relationships with senior information technology personnel.	6	Chief Executive Officer	n/a
Arbough		12/29/2008	Treasurer	This position manages activities related to financial policy, long- and short-term financings, credit risk, and pension funds. Manages trading controls, cash management, credit, risk management, and other treasury activities.	6	Chief Financial Officer	n/a
Bellar		12/29/2008	VP - State Regulation and Rates	Assists with the development and implementation of the rate making strategy and provides oversight of regulatory/industry activity monitoring.	4	Exec. VP, Gen. Counsel, Corp. Secretary and Chief Compliance Officer	n/a

Name	Annual Increase %	Effective Date of Annual or Market Adjustment	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
Douglas		12/29/2008	VP - Corporate Responsibility and Community Affairs	This position reports directly to the EVP, General Counsel and Corporate Secretary and Chief Compliance Officer -- the individual primarily responsible for safeguarding the company's public image, and the individual who represents the E.ON U.S. market unit (MU) on the group-wide Corporate Responsibility Council (formerly the Corporate Social Responsibility Council).	3	Exec. VP, Gen. Counsel, Corp. Secretary and Chief Compliance Officer	n/a
Malloy		12/29/2008	VP Energy Delivery - Retail Business	Provide strategic direction and operational control of the Company's Retail and Metering businesses to achieve strategic objectives and financial targets. Lead the company Gas Storage, Control and Compliance functions and direct the Operating Services area.	6	SVP - Energy Delivery	n/a
O'Brien		12/29/2008	VP Deputy General Counsel and Environmental	Overall management of the Law Department and oversight of the corporate environmental function. Provides legal counsel and guidance in the ordinary and special activities of the corporation to insure maximum protection of its legal rights and to maintain its operations within the limits prescribed by international, federal, state, and local law. Coordinates the defense of the corporation against suits or claims, and coordinates the prosecution of the corporation's claims against others.	13	Exec. VP, Gen. Counsel, Corp. Secretary and Chief Compliance Officer	n/a
Scott		12/29/2008	Controller	This position manages the consolidated accounting activities of E.ON U.S.. This responsibility includes Utility accounting, internal and external reporting (SEC, FERC, PSC, etc.), and all other aspects of utility accounting as managed directly through the Director, Utility Accounting. It supports internal and external financial accounting and reporting needs of E.ON U.S. LLC, including PUHCA compliance, supporting the Rates and Regulatory function, and E.ON U.S. LLC Financial Planning. The position is also responsible for Energy Marketing Accounting.	4	Chief Financial Officer	n/a
Thomas		12/29/2008	VP Energy Delivery - Distribution Operations	This position provides leadership and direction of electric distribution operations involving the four core operating processes: Connect New Customers, Enhance the Network, Operate and Maintain the Network and Repair the Network. Responsibility for the direction of all Distribution Operations Centers throughout the service territory, the substation construction and maintenance functions and the statewide forestry services. Leads and directs the company gas distribution system and all related processes and regulations.	6	SVP - Energy Delivery	n/a
Average Percent	3.6%						

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LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to First Data Request of Commission Staff

Dated January 19, 2010

Question No. 47

Responding Witness: Paul W. Thompson

- Q-47. Provide an analysis of LG&E's expenses for research and development activities for the test year and the 3 preceding calendar years. For the test year include the following:
- a. Basis of fees paid to research organizations and LG&E's portion of the total revenue of each organization. Where the contribution is monthly, provide the current rate and the effective date.
 - b. Details of the research activities conducted by each organization.
 - c. Details of services and other benefits provided to the company by each organization during the test year and the preceding calendar year.
 - d. Total expenditures of each organization including the basic nature of costs incurred by the organization.
 - e. Details of the expected benefits to the company.
- A-47. Research, Development and Demonstration expenses are primarily with the Electric Power Research Institute (EPRI). The EPRI expenses are for collaborative research studies, technology development and demonstration projects. Other expenses associated with specific projects include the University of Kentucky Center for Applied Energy Research (UK CAER), The University of Kentucky Solar Decathlon, the University of Louisville (Center for Infrastructure Research), the Western Kentucky Carbon Storage Foundation, and the FutureGen Alliance. The following amounts for these projects are provided for 2006, 2007, 2008, and the test year. Included in the test year are amounts paid to Western Kentucky Carbon Storage Foundation of \$645,400 that are part of the deferred asset that was established by the Kentucky Public Service Commission under Case Number 2008-00308.

Year 2006	\$1,448,006
Year 2007	\$ 784,731
Year 2008	\$1,724,111

Test Year \$1,792,780

- a. Payments to EPRI vary depending on the project sets in which each company wishes to participate. Other payments for research are specific to the work being conducted. For the calendar year 2008 (the most recent data available from EPRI), LG&E's payments represented 0.35% of EPRI's revenues. For the UK CAER, LG&E's payments represented 0.76% of UK CAER's revenues for the fiscal year ended June 30, 2009. For the Western Kentucky Carbon Storage Foundation, LG&E's payments represented 18.32% of their revenues for the calendar year 2009.
- b. Research projects are related to the operational needs of the different lines of business, such as generation, environmental, transmission, and end-use energy. The details of each project set are listed on pages 3-20 below.
- c. EPRI's portfolio of research and development projects is extensive and covers the complete spectrum of activities of interest to most energy suppliers. The purpose of their research program is to find answers and solutions to short and long term problems or questions. A description of the projects LG&E has elected to fund for the test year are provided on pages 3-20 below, both for EPRI and the other organizations.
- d. EPRI's total expenses in calendar year 2008 (the most current information available) were approximately \$322 million for research and development activities. The University of Kentucky, Center for Applied Energy Research total expenses for the fiscal year ended June 30, 2009 were approximately \$14.3 million for research and development activities. Total expenses in calendar year 2009 for the Western Kentucky Carbon Storage Foundation were \$4.2 million for research and development activities.
- e. The expected benefits are included in the program descriptions on pages 3-20 below.

Generation Programs

<i>Program 63 Boiler Life and Availability Improvement</i>	<i>2009 E.ON U.S. Funding: \$130,938</i>
<i>Electric Power Research Institute (EPRI)</i>	<i>Project Budget: \$4,500,000</i>

Program Description: Safety and availability loss due to pressure part failures are two key issues driving R&D on major fossil power plant components, especially in older plants. Boiler tube failures (BTFs) continue to be the leading cause of lost availability (with equipment availability losses due to BTFs averaging approximately 3%) in fossil-fired steam plants worldwide. The majority of fossil plants worldwide are more than 30 years old and are experiencing increased demand for operational flexibility while addressing age-related issues for major components. High-energy steam and water piping systems are among the most important safety issues at fossil plants and must be managed reliably through the aging process.

This program uses international collaboration to develop technology and guidance on safe management of boiler component life to ensure high reliability and reduce O&M costs. Efforts focus on advanced inspection techniques for early and accurate identification of component damage; analytical tools to predict remaining life and risk of in-service failure; and decision-support tools to help balance risk and benefit under a variety of operating scenarios.

Research Value: Utilities need to balance the risks and costs of the largest, most costly equipment within the power plant, and focus on using proven technologies to create solutions. By using the results of the R&D in this program, they can:

- Reduce cost of lost availability due to boiler tube failures from greater than \$10,000/MW/yr to less than \$1,000/MW/yr when program results are applied comprehensively.
- Increase safety of high-energy and high temperature piping systems.
- Increase safety through control of flow-accelerated corrosion (FAC) in fossil plants.

<i>Program 64 Boiler and Turbine Steam and Cycle Chemistry</i>	<i>2009 E.ON U.S. Funding: \$74,471</i>
<i>Electric Power Research Institute (EPRI)</i>	<i>Project Budget: \$2,500,000</i>

Program Description: Safety and availability loss due to failures are two key issues driving R&D on major fossil power plant components, especially in older plants. Operators need to minimize major causes of lost availability and associated maintenance costs related to corrosion and inadequate cycle chemistry, and prevent boiler tube and turbine blade/disc failures and flow-accelerated corrosion (FAC).

This program offers guidelines, technology, and training materials to help plant operators manage water-steam chemistry, reduce unplanned outages and operations and maintenance (O&M) costs, and improve unit profitability.

Research Value: Utilities need to balance the risks and costs of the largest, most costly equipment, and focus on using proven technologies to create solutions. By using the results of the R&D in this program, members can:

- Improve overall unit availability — losses due to improper chemistry have a 1% or more effect on unit availability
- Reduce steam turbine efficiency losses — chemical and metallic oxide deposits reduce turbine efficiencies by up to 2%
- Reduce chemistry-related boiler tube failures
- Reduce chemistry-related O&M costs
- Improve world-class or excellent cycle chemistry

<i>Program 66A Engineering and Economic Evaluations and Market Assessments of Advanced Coal Generation Options</i>	<i>2009 E.ON U.S. Funding: \$84,850</i>
<i>Electric Power Research Institute (EPRI)</i>	<i>Project Budget: \$2,400,000</i>

Program Description: This project set helps power generators screen technology options and conduct feasibility studies that assess the economics, operating performance, and technological risks of advanced coal generation technologies, both gasification- and combustion-based. Participants receive information about the economic risks and benefits of various advanced coal investment options in light of government incentives and future scenarios for CO₂ emissions constraints. Participants also receive information about risks and opportunities for coal technologies arising from shifts in capacity requirements and fuel markets in the United States and internationally.

Research Value:

The program focuses on deploying a portfolio of advanced coal technologies, including integrated gasification combined-cycle (IGCC), ultra-supercritical pulverized coal (USC PC), circulating fluidized-bed combustion (CFBC), and oxygen (rather than air) combustion for PC and CFBC units. The program's R&D:

- Ensures that cost-effective, reliable, and highly efficient new coal plant designs with near-zero emissions and CO₂ capture are available to industry
- Provides timely and accurate engineering and economic information about advanced coal technologies to support generators' decision-making processes

- Cuts costs for advanced coal technology feasibility study and preliminary engineering by 30–50% by providing guidance from world-class experts and reference plant designs that can be used as a starting point

<i>Program 66C Combustion-based Power Plant Development and Deployment Support (USC PC and Supercritical CFBC)</i>	<i>2009 E.ON U.S. Funding: \$84,850</i>
<i>Electric Power Research Institute (EPRI)</i>	<i>Project Budget: \$2,400,000</i>

Program Description: Coal combustion-based power technologies face continuing environmental challenges to reduce pollutant emissions, including CO₂. In an era when high natural gas prices and energy security concerns have created tremendous potential for advanced coal technologies, solving environmental challenges promptly and affordably is critical. This Project Set concentrates on the full range of solutions, including fundamental work such as qualification of stronger, more corrosion-resistant materials to allow boilers and steam turbines to operate at higher temperatures and raise generating efficiency. System-level activities include design guidelines and online information libraries to reduce the risk of building USC PC and supercritical CFBC plants, and combustion in an oxygen/CO₂ mixture instead of air (oxy-combustion). Central elements of the Project Set include industry support for large-scale demonstrations of advanced technologies and investigation of the optimal design approaches and costs for converting combustion-based plants from standard operation to CO₂ capture mode (post-combustion or oxy-combustion).

Research Value: The program focuses on deploying a portfolio of advanced coal technologies, including integrated gasification combined-cycle (IGCC), ultra-supercritical pulverized coal (USC PC), circulating fluidized-bed combustion (CFBC), and oxygen (rather than air) combustion for PC and CFBC units. The program's R&D:

- Shortens the IGCC project development cycle, increases reliability, and reduces plant capital costs through design sensitivity studies, development of design guidelines, and promotion of standard designs incorporating various levels of capture.
- Shortens the USC PC and CFBC project development cycle and reduces capital costs through technology design studies, state-of-the-art environmental controls information, informed materials selection analyses, and CO₂ capture convertibility assessments
- Shortens the development time for promising CO₂ capture technologies (post-, pre-, and oxy-combustion) through the co-sponsoring support of the DOE's "plug and play" pilot and sub-pilot-plant-scale testing facility.

<i>Program 71.001 Combustion and Fuel Impacts on Boiler Tube Longevity</i>	<i>2009 E.ON U.S. Funding: \$56,495</i>
<i>Electric Power Research Institute (EPRI)</i>	<i>Project Budget: \$760,000</i>

Program Description: This program provides the knowledge and resources needed to develop, demonstrate, and apply cost-effective combustion-based emissions reduction solutions and plant performance enhancements that minimize risk and impact on boiler reliability and downtime.

Research Value:

- Reduce the number of costly forced outages due to fireside corrosion-related boiler tube failures that result from low-NOx operation.
- Reduce O&M costs by selecting appropriate protective coatings and weld overlays, as well as by taking into account coal quality considerations.
- Participate in EPRI's Waterwall Wastage Interest Group (WWIG), which helps members identify specific projects, disseminate results, and share best practices.
- Receive assistance in all aspects of fireside corrosion-related issues, including analysis of wastage problems, weld overlay cracking, fuel quality and blend ratio impacts, and appropriate selection of protective coating alternatives.

<i>Program 71.005 Heat Rate and Cost Optimization</i>	<i>2009 E.ON U.S. Funding: \$42,372</i>
<i>Electric Power Research Institute (EPRI)</i>	<i>Project Budget: \$760,000</i>

Program Description: This program provides the knowledge and resources needed to develop, demonstrate, and apply cost-effective combustion-based emissions reduction solutions and plant performance enhancements that minimize risk and impact on boiler reliability and downtime.

Research Value:

- Reduce fuel costs
- Improve availability and emissions goals with existing hardware
- Realize future benefits, including reducing CO2 emissions at costs far lower than those of post-combustion options

<i>Program 73 Post-Combustion NOx Control</i>	<i>2009 E.ON U.S. Funding: \$136,102</i>
<i>Electric Power Research Institute (EPRI)</i>	<i>Project Budget: \$2,600,000</i>

Program Description: Selective catalytic reduction (SCR) technology has become the technology of choice for meeting stringent nitrogen oxides (NOx) emission limits for

coal-fired electric generating plants. SCR systems for NOx control have been installed on more than 100 GW of coal-fired capacity in the United States.

This Program focuses on minimizing total costs and maximizing reliability and performance of SCR and other post-combustion NOx control systems.

Research Value: EPRI's Environmental Controls programs develop technologies that minimize the impacts of environmental controls on power plant operations and performance. EPRI helps members objectively evaluate and implement technology options to achieve their environmental performance goals at least cost. Post-Combustion NOx Control R&D provides:

- Development and implementation of best practices and operational improvements for SCR systems
- Lowered O&M expenditures, optimized operation, and reduced downtime for units equipped with SCRs
- Enhancements to existing SCR systems, which will allow members to profit from the NOx credit market

Program 75.001 Multi-pollutant Technology Evaluation	2009 E.ON U.S. Funding: \$32,100
Electric Power Research Institute (EPRI)	Project Budget: \$1,633,333

Program Description: Power generators need information and technologies to inform regulators and achieve emissions compliance, including credible information on current hazardous air pollutant (HAPS) emissions and control capabilities; demonstrated, robust, reliable, least-cost, and low balance-of-plant-impact mercury (Hg) controls for all coals and air pollution controls; systems to provide ultra-high SO2 removal or low- to medium-cost moderate SO2 removal; and independent, current information on costs and performance of emerging integrated environmental controls (IECs).

This program develops technology and provides independent engineering evaluations and performance and cost assessments for systems that control HAPS and acid gases.

Research Value: The R&D focus is on technologies that capture multiple pollutants (IECs), specific controls for Hg and other air toxics (e.g., arsenic and selenium), and new options for sulfur dioxide (SO2). Members benefit through:

- Informed negotiations with suppliers and higher-confidence planning by using independently determined data on performance and costs for controlling Hg and other HAPS
- Lower-cost technology options (e.g., on-site activated carbon production)

- Reduced balance-of-plant impacts from the implementation of mercury controls
- Savings if EPRI-supplied data on Hg and other HAPS emission control capabilities lead to science-based, cost-effective regulations that a void the cost of overly conservative designs or lower the risk of noncompliance
- Information about emerging IECs, which saves \$10-20K compared to the cost to acquire the data in-house

Program 76.004 Development and Demonstration of Acid Removal Processes	2009 E.ON U.S. Funding: \$56,752
Electric Power Research Institute (EPRI)	Project Budget: \$600,000

Program Description: Fossil-based power generators must meet ever-tightening opacity and particulate emission limits at minimum cost, despite aging equipment, varying fuel properties (coals, biofuels), and added loadings (often of difficult-to-collect ash). Power generators need cost-effective particulate control upgrades for plants, which are facing stricter emission limits, using changing fuels, or injecting carbon or alkali sorbents for mercury or SOx capture. If their plants are burning medium- to high-sulfur coal, they need robust, reliable, low-cost, low-plant-impact measures to avoid blue plumes and sulfuric acid fallout.

This program seeks or develops and evaluates emerging technologies that economically satisfy particulate emission and opacity limits under a variety of operating conditions, including changes in ash loadings, fuel sulfur content, and the imposition of stricter limits.

Research Value: EPRI increases the number of demonstrated technologies that can achieve members' particulate and opacity performance goals at least cost, while minimizing the impact of these controls on power plant operations. Members of this program can use the results of this R&D to achieve:

- Savings of \$10–\$30/kW by avoiding more expensive electrostatic precipitator (ESP) upgrades; higher savings if an ESP “fix” avoids replacement by a baghouse
- Savings in replacement power costs due to opacity-driven derates
- Extended bag life and lower pressure drop through better fabrics
- Continued ash sales and avoidance of ESP upgrades if operational modifications can avoid or reduce alkali injection rate for SO3 reduction

Program 77 Continuous Emissions Monitoring	2009 E.ON U.S. Funding: \$82,374
Electric Power Research Institute (EPRI)	Project Budget: \$1,300,000

Program Description: State and anticipated revised federal regulations limiting mercury (Hg) emissions from coal-fired power plants continue the need for robust, accurate, and certifiable continuous mercury monitoring (CMM) technology. Experience with the

technology is limited, and operation and maintenance (O&M) of monitors are labor-intensive. To drive CMMs O&M toward the levels now achieved with criteria pollutant continuous emissions monitors (CEMs), the industry needs an assessment of best practices and of the performance of sorbent trap technology, a simplified CMMs system. The potential for limits on other hazardous air pollutants (HAPS) under a Maximum Achievable Control Technology (MACT) regulation also drives a need to measure both solid (filterable) and aerosol (condensable) particulate matter (PM) continuously. Enabling technology needs include:

- Direct measurement of mass emissions to overcome the uncertainty of indirect measurements as PM characteristics change
- Acceptable ways to calibrate PM monitors at plants with wet stacks without having to disrupt the operation of the wet SO₂ control
- Droplet monitors to measure condensables.

Longer term, to remain competitive and be able to demonstrate compliance with potentially very low emission limits, industry needs advanced, microchip- or laser-based CEMs, which hold the promise of 10–25% of the cost of current technology.

This program develops, enhances, and evaluates CEM systems that measure chemical species of regulatory and operational interest.

Research Value: This R&D helps utilities objectively evaluate and implement monitoring options to achieve their measurement needs with robust, accurate, and easy-to-operate instruments. Benefits include:

- Save months of plant instrument technician and environmental engineer time needed to make newly procured CMMs work
- Prepare for new regulations that may require mercury measurements below today's detection levels, as well as PM measurements as surrogates for nonmercury metal HAPS
- Collect credible, non-ash-dependent particulate mass emission measurements made in the stack to benefit from particulate capture by the SO₂ control
- Optimize NO_x and sulfur trioxide (SO₃) control operations, or flue gas conditioning for electrostatic precipitator (ESP) performance, via *in situ*, continuous measurement systems for ammonia (NH₃), SO₃, and sulfuric acid
- Learn about new developments and avoid mistakes by using EPRI's periodically updated CEMs Guidelines
- Potentially save hundreds of thousands of dollars per stack if advanced "sensors-on-a-chip" are developed and accepted for power plant applications

<i>Program 84 Renewable Energy</i>	<i>2009 E.ON U.S. Funding: \$98,847</i>
<i>Electric Power Research Institute (EPRI)</i>	<i>Project Budget: \$3,000,000</i>

Program Description: This program assesses the status, performance, and cost of non-hydro renewable generating technologies and provides a single guide in which technology characteristics can be compared. Analyses apply different modeling tools to explore the potential of these technologies to reduce CO2 emissions from generation and respond to renewable portfolio standards (RPS) and related policies. Current renewable technology issues are examined, providing information and perspectives members can use in their resource planning and developing renewable deployment strategies for sustainable generation portfolios. Specific technology projects and field evaluations help gauge the cost and performance of generation resources including wind, photovoltaic, solar thermal, biomass, and geothermal power.

Research Value: Renewable energy resources and their applications in generating electricity, including their roles in renewable portfolio standards (RPS), most often are considered collectively. However, wind, photovoltaic, solar thermal, biomass, and geothermal energy options are largely unrelated technologically; each has its own developmental status, readiness, and economic challenges. EPRI's Renewable Generation program provides objective cost and performance information for renewable technologies, helping participants to:

- Capitalize on market opportunities for renewable compliance and power purchases, resulting in improved decision making and better revenue potential;
- Identify the appropriate role of diverse renewable resources in expanding new and sustainable generation capacity; and
- Apply results from modeling, simulation, and future energy scenario analyses that will help guide investments in renewable energy.

<i>Program 87.002 Fossil Repair Applications and Welding Technology</i>	<i>2009 E.ON U.S. Funding: \$62,274</i>
<i>Electric Power Research Institute (EPRI)</i>	<i>Project Budget: \$966,667</i>

Program Description: Reliable repair technologies are a key part of any organization's run-repair-replacement decisions and are invaluable to power plant owners in maintaining the plant and addressing emergency failures. Repair of damage mechanisms investigated in 87.001 and corrosion evaluations from 87.003 will be key to this project. This project incorporates two key topics: fossil plant repair applications (immediate repair needs) and advanced repair and welding technologies (focused on development of longer-reaching repair technologies, including improved welding consumables and improved understanding of weld performance).

Research Value: Developments and repair solutions will be provided to members via demonstrations, procedures, reports, conferences, new products, and workshops. Deliverables include applications technologies to extend component life, reduce repair costs, improve materials performance, and reduce downtime for repair activities. Participants in this project gain direct access to EPRI’s welding, materials, and power plant repair experts, as well as the collaborative expertise of fellow program participants. The impacts of this program include:

- Improve practices, equipment, and methodologies to reduce the cost and time involved in repairing and replacing superheat and reheat tubing
- Provide solutions for dissimilar metal weld (DMW) repair
- Ensure quality new plant performance by using fabrication and installation guidance when working with OEMs, vendors, and architectural engineering firms
- Apply guidelines for selecting welds and processes at high temperature
- Quantification and standardization of high productivity welding processes

<i>Program 104 Fossil Maintenance Applications Center (FMAC)</i>	<i>2009 E.ON U.S. Funding: \$28,248</i>
<i>Electric Power Research Institute (EPRI)</i>	<i>Project Budget: \$1,000,000</i>

Program Description: Generators need to reduce maintenance-related O&M costs for aging equipment while improving equipment reliability, but are challenged by diminishing collective experience and knowledge and an urgent need to develop new maintenance and engineering staff as the workforce retires. And training and knowledge needed to develop new staff is not always readily available from vendors or equipment suppliers.

This program provides practical information for improving fossil plant maintenance-related operations and maintenance (O&M) processes, reliability, and cost through collaboration with participating organizations.

Research Value: EPRI's Fossil Operations and Maintenance programs develop advanced processes and related technology that support improved plant reliability and reduced maintenance costs. The programs address the key tactical challenges facing fossil plant owners relating to predictive maintenance, work management, conduct of operations, instrumentation, workforce, condition monitoring, and risk. These programs are highly collaborative in nature, providing forums for EPRI members to jointly resolve issues, improve processes, and identify research gaps. Members of the FMAC program can use the R&D to:

- Improve reliability through guidelines that present the most current technology-based preventive and condition-based maintenance solutions
- Find faster solutions to day-to-day maintenance issues following proven techniques and access to hotline support

- Develop strategies to resolve urgent problems using guidelines developed according to member priorities
- Improve staff knowledge and competence through training that addresses industry-wide needs
- Develop better maintenance practices and reduce human error through the use of clear, easy-to-read guidelines, complete with precautions and tips for error avoidance

<i>Program 165 CO₂ Capture and Storage</i>	<i>2009 E.ON U.S. Funding: \$127,115</i>
<i>Electric Power Research Institute (EPRI)</i>	<i>Project Budget: \$4,200,000</i>

Program Description: This program provides information about the expected cost, availability, performance, and potential risks of a range of flue gas CO₂ capture processes. The program seeks and encourages the development of breakthrough post-combustion CO₂ capture technologies with substantially lower energy and cost penalties. In addition, the program determines purity requirements for the CO₂ stream discharged by the capture process to ensure compatibility with the compression, transport, and injection processes, and conducts the R&D needed to demonstrate the permanence, safety, and environmental acceptability of long-term CO₂ storage from any source.

Research Value: Substantial barriers must be overcome and technical and societal uncertainties must be resolved before CCS can be widely deployed, but time is growing short. Policy watchers have indicated that federal CO₂ limits could be imposed on all new plants put in service in the United States after 2020. Proposed PC plants already have been denied permits in the absence of firm plans to capture and store their CO₂ emissions. This program meets the industry’s most urgent need—information for:

- Credible asset planning through early understanding of the options, development timelines, costs, technical uncertainties, regulatory issues, and related issues
- Increased confidence that acceptable capture technologies and storage options will be available when needed
- Use in public dialogue on the practical extent and timing of CO₂ reduction from U.S. power plants, using neutral third-party data and assessments from EPRI.

Environmental Programs

<i>Program 42 Air Toxics Health and Risk Assessment</i>	<i>2009 E.ON U.S. Funding: \$148,942</i>
<i>Electric Power Research Institute (EPRI)</i>	<i>Project Budget: \$3,000,000</i>

Program Description: This program provides a comprehensive, stakeholder-oriented approach to technical and policy-related issues and serves as a critical and highly regarded source of objective information on air toxics. It examines all aspects of trace substances, including hazardous air pollutants (HAPs), across multiple environmental media (air, land, and water) and conducts basic health science research to address cutting-

edge questions on health effects and public health risk assessment. The program focuses on human health effects and potential risks of mercury, arsenic, and lead emissions. Work is also under way on substances of emerging concern: nickel, chromium, cadmium, and dioxins.

Research Value: The program is the designated home for basic air toxics health effects studies via all exposure routes, thereby informing other research programs within and beyond EPRI. The research program focuses primarily on quantifying the health impacts and potential risks of such HAPs as mercury, arsenic, and lead. An important emerging effort is examining the health impacts of complex exposures to ranges of chemical mixtures, such as mercury and lead, with common health effect endpoints. The objectives of EPRI's air toxics research program allow it to provide forward-looking insight into developing federal, state, and international regulatory considerations. Close consultation with federal and state regulatory technical staff allows EPRI research to adopt a proactive approach. Such anticipatory wide-ranging exploratory research allows

- representation of a broader stakeholder research perspective as the issue emerges,
- independent scientific advances that inform regulators and broaden the perspective on the technical consequences of regulation, and
- regulatory decisions based on more complete data to provide a balanced approach from multiple disciplines

<i>Program 54 Fish Protection at Steam Electric Power Plants</i>	<i>2009 E.ON U.S. Funding: \$94,566</i>
<i>Electric Power Research Institute (EPRI)</i>	<i>Project Budget: \$3,600,000</i>

Program Description: This program assesses the effects of thermal power plant cooling system operation on fish and other aquatic life. Results support the development of effective intake and discharge protection approaches for workable operating permits at individual facilities. By improving the technical basis for regulatory, permitting, and operating decisions, this program serves the public interest in effective resource management while meeting an industry wide imperative to control costs, ensure or even exceed environmental compliance, and manage business risks.

Research Value: Technical information is submitted to the U.S. Environmental Protection Agency (EPA) to inform revisions to Clean Water Act §316(a) and (b) policies and regulations. Program results defray or avoid research costs that could range from hundreds of thousands to millions of dollars if funded independently. Program information reduces compliance costs, enhances permitting processes, and identifies cost-effective management strategies. The program also provides access to new and enhanced fish protection technologies, information on fish protection-related issues, and

information on costs, economic, environmental and electric system impacts of a potential national requirement for a retrofit of closed-cycle cooling systems. The key motivations for this research are as follows:

- A national retrofit requirement for closed-cycle cooling could cost industry between \$50 billion and \$100 billion (between \$50 million and \$1 billion at the plant level) and could also have short-term impacts on grid reliability.
- Technologies for site-specific application of impingement and entrainment issues are being identified and developed.
- Industry can avoid duplicative costs of doing multiple pilot demonstrations of technologies.
- The April 2009 U.S. Supreme Court decision supporting the use of cost-benefit analyses in §316(b) permitting requires that approaches and information for economic analyses be developed.

<i>Program 56 Effluent Guidelines and Water Quality Management</i>	<i>2009 E.ON U.S. Funding: \$87,729</i>
<i>Electric Power Research Institute (EPRI)</i>	<i>Project Budget: \$2,000,000</i>

Program Description: This program delivers credible data to characterize power plant wastewaters and inform the regulatory debate on EPA’s potential revisions to the effluent guidelines for the steam electric industry. The program also develops sound guidelines for effective management of ash pond chemistry and discharges, provides cost-effective and reliable options for wastewater treatment to remove chemicals such as trace metals, and develops practical tools for biofouling control using nontoxic alternatives to oxidizing biocides such as chlorine.

Research Value: Program products help facility owners develop effective effluent guideline compliance strategies. As water discharge permit limits for trace metals and nutrients tighten, power companies require accurate analytical methods, reliable data, and independent, unbiased treatment performance and cost data. In addition, new flue gas desulfurization (FGD) systems may require wastewater treatment for mercury and selenium. Key motivation for this research includes the following:

- Inaccurate analytical methods may lead to false permit violations.
- Inaccurate analytical methods may lead to increased capital and operating/maintenance costs for wastewater treatment, and higher likelihood of permit violations.
- EPA may develop effluent guideline standards without the best scientific data available.
- Plants may be unable to achieve permit limits in ash ponds, requiring additional water treatment.
- Limited options exist for non-oxidizing alternative to chlorine.

<i>Program 57 ROW: Siting, Vegetation Management, and Avian Issues</i>	<i>2009 E.ON U.S. Funding: \$33,566</i>
<i>Electric Power Research Institute (EPRI)</i>	<i>Project Budget: \$700,000</i>

Program Description: As the power grid is upgraded and expanded, safe and reliable operation takes on heightened importance. Efficient, cost-effective rights-of-way (ROW) vegetation management and transmission line siting are increasingly important as the Federal Energy Regulatory Commission (FERC) and the North American Electric Reliability Corporation (NERC) develop new standards. In addition, utilities need to reduce avian interactions with generation, transmission, and distribution (T&D) facilities and protect sensitive species and habitats during ROW construction and maintenance. Utilities also have opportunities to optimize ecological assets associated with new and existing ROWs.

This program provides balanced, cost-effective solutions for addressing economic and environmental challenges associated with siting, developing, managing, and upgrading T&D ROWs. The program offers innovative tools, practical guidance, and state-of-the-art information to help companies control costs and improve service reliability while protecting natural resources and addressing public, other stakeholder, and regulator concerns.

Research Value: EPRI's ROW research expedites transmission line siting by reducing costs and ensuring system reliability. The program addresses ecological issues associated with NERC vegetation management standards, reduces ROW maintenance costs, and enhances ecological value through application of integrated vegetation management (IVM). The program also improves a utility's ability to prevent and assess bird strike impacts, enhances ecosystems along T&D ROW, and provides communication materials to help companies communicate with regulators and address public concerns. This research can provide

- constructive engagement on federal oversight and regulation of transmission vegetation management,
- opportunities for proactive environmental management,
- decreased potential for outages and associated fines,
- decreased costs for vegetation management, and
- shorter time frames for siting new transmission.

<i>Program 59 Power Plant Multimedia Toxics Characterization</i>	<i>2009 E.ON U.S. Funding: \$174,622</i>
<i>Electric Power Research Institute (EPRI)</i>	<i>Project Budget: \$2,200,000</i>

Program Description: This program provides the methods and tools for measuring and managing toxic emissions and discharges from power plants and prepares power companies to meet evolving regulations. It helps members, the scientific community, and the public to evaluate discrete air, water, and land environmental impacts as well as the

interplay between these receiving media that might result from changes in fuel composition or fuel blend, implementation of new or enhanced control technologies, or changes in plant operating practices. Information generated from this program will become more critical as EPA considers rules for mercury, arsenic, hydrochloric acid, and other hazardous air pollutants (HAPs) emissions.

Research Value: EPRI began its power plant toxics characterization research well before the 1990 Clean Air Act Amendments that established the HAPs program. This longevity positions it as a visionary program that anticipates issues well ahead of time, helps inform effective regulations, and develops practical solutions. Characterization of power plant emissions and discharges requires accurate and sensitive analytical methods; where these do not exist, this program supports method development studies. The program addresses environmental impacts from advanced generation technologies such as integrated gasification combined-cycle (IGCC), as well as from renewable technologies (e.g., biomass, solar) and distributed generation facilities (e.g., micro-turbines, fuel cells). The program also assists generators with permitting and reporting processes by providing credible emission data. This research helps power companies

- monitor and, if necessary, control important HAPs;
- meet potential regulatory requirements at least cost, including fines for violations; and
- design and operate plants that minimize overall chemical releases.

<i>Program 103 Greenhouse Gas Reduction Options</i>	<i>2009 E.ON U.S. Funding: \$186,720</i>
<i>Electric Power Research Institute (EPRI)</i>	<i>Project Budget: \$3,700,000</i>

Program Description: This program provides public- and private-sector decision makers with vital insights regarding the costs, availability, performance, and potential risks of greenhouse gas (GHG) emission reduction and mitigation options. The program provides investment strategies for expanding these options over time and insights on how to integrate GHG policy risk management into corporate business strategies as companies respond to growing demand for electric power. This information helps members develop coherent corporate strategies in response to climate change and helps decision makers create and implement cost-effective, environmentally sound public policies.

Research Value: Policymakers and utility personnel need to understand the implications of climate policy implementation choices (e.g., program scope, use of market mechanisms, and offsets) and potential compliance costs. Through its GHG reduction options program, EPRI helps the industry and the public understand the costs and risks associated with a low-carbon future; make strategic generation, delivery, and end-use technology choices; and communicate these insights to policymakers and state regulators.

With this research utilities and the public may see

- more-efficient (and thereby less expensive) policy designs due to better effectiveness of the user community in informing the policy development process,
- lower compliance costs and less risky business strategies due to better understanding of potential impacts of climate policy on power markets and incentives to add or retire generation,
- higher probability that cost-effective GHG offsets will be available to reduce compliance costs, and
- assistance for adoption of advanced generation technologies due to better understanding of tradeoffs between risks and benefits.

Power Delivery and Utilization Programs

<i>Program 170 A Energy Efficiency Analytical Frameworks</i>	<i>2009 E.ON U.S. Funding: \$51,621</i>
<i>Electric Power Research Institute (EPRI)</i>	<i>Project Budget: \$1,333,333</i>

Program Description: A variety of recently developed or refined dynamic pricing plans give utilities new ways to offer their customers choices in how they purchase electricity. This is concomitant with the advent of technologies that enhance consumers’ ability to adjust electricity consumption frequently and relatively effortlessly. However, to be both efficient and effective, these pricing plans must be designed to reflect underlying supply cost (either internal or market), provide for recovery of all costs, offer customers opportunities to save money compared to conventional rates, and promote behaviors consistent with conservation and environmental ethics. Traditional rate design tools are not equipped to account for the critical, highly time-differentiated implications of dynamic pricing plans. Developing reliable estimates of the load and subsequent financial impacts of dynamic pricing requires more detailed characterization of customer preferences, and how price influences consumption actions, than is currently available. The lack of tools that can integrate fully dynamic pricing plans into enterprise and market planning and operations acts as substantial barrier to their widespread use, at the cost of billions of dollars of benefits.

<i>Program 170 C Energy Efficiency Technologies</i>	<i>2009 E.ON U.S. Funding: \$60,224</i>
<i>Electric Power Research Institute (EPRI)</i>	<i>Project Budget: \$1,333,333</i>

Program Description: This project set assesses, tests, and demonstrates the application of advanced energy efficient technologies in major and rapidly expanding end uses across the residential, commercial, and industrial sectors. Participation in this project set provides first-hand performance data on novel efficient technologies, and can facilitate field demonstrations in members’ own service territories and eventual programs to

increase energy efficiency to meet regulatory energy efficiency goals. Activities will test the performance of, and examine opportunities to remove adoption barriers for, novel heat pump technologies for space conditioning and water heating, advanced lighting technologies, and “hyper-efficient” residential appliances and office equipment that together represent significant energy savings potential. The project set addresses the industrial sector through the extension of an energy management tool into new industrial market segments as well as the assessment of advanced motors and motor-drive technology. Finally, it addresses opportunities for energy efficiency in areas of explosive energy growth today, such as data centers and power supplies for consumer electronics.

Research Value of 170 A and C:

- Enable customers to use energy (including electricity) most efficiently, thereby enhancing their productivity while reducing energy intensity and associated carbon emissions
- Enable customers to effectively manage energy by responding to utility signals, while enabling utilities to use load as a cost-effective resource based on grid conditions, thereby creating a win- win situation
- Enhance the electricity industry’s ability to influence technological developments that serve the needs of both customers and utilities
- Ensure a no-regrets strategy for program and technology investment by members
- Enable members to effectively respond to regulators and policymakers with scientifically sound, unbiased information on emissions and economic impacts of energy efficiency and DR

OTHER FUNDED PROJECTS

<i>Carbon Management Research Group</i>	<i>2009 E.ON U.S. Funding: \$200,000</i>
<i>University of Kentucky Center for Applied Energy Research</i>	<i>CMRG Project Budget: \$2,000,000</i>

Project Summary: This multi-year project investigates carbon management through a consortium composed of E.ON U.S., Electric Power Research Institute (EPRI-Palo Alto, CA), East Kentucky Power, Kentucky Power (AEP), Duke Energy, the University of Kentucky and the Kentucky Cabinet for Energy & Environment. This research will investigate post-combustion CO₂ capture process for the existing coal-fired fleet and involves the development and heat optimization of an amine-based CO₂ Scrubber Process, including the evaluation and development of an integrated CO₂ Capture/Fertilizer Byproduct Process. Insitu Oxy-fuel Combustion CO₂ purification process for the future power plant will be investigated using Pressurized Chemical Looping Combustion Combined Cycle (PCLC-CC) approach. The end result of this work will provide Process Simulation and Optimization of CO₂ Capture Technologies for Existing Power Plants.

Project Benefit: Insight into the application of CO₂ Capture Process will provide planning and verification of potential technologies to remove carbon from flue gas streams. This information will provide a basis for decision making and economic feasibility evaluations. The energy requirements and affect to plant efficiency are evaluated.

<i>FutureGen (Revised)</i>	<i>2009 E.ON U.S. Funding: \$53,000</i>
<i>FutureGen Industrial Alliance, LLC</i>	<i>Project Budget Estimate.: N/A</i>

Project Summary: This multi-year project is being revised. It represents a consortium of coal and utility companies and the Department of Energy to validate the cost and performance of an integrated, near-zero emission, coal-fueled power plant through the advancement of IGCC technology and carbon capture, sequestration and H₂-production technologies. This project sets groundwork for CO₂ sequestration siting and licensing and creates the technical basis to retain coal in the global energy mix with a long-term goal of zero emissions. The project is reorganized and work scope changes to meet changing demands of members

Project Benefit: Knowledge and experience from participation in this project will provide a better framework for technology decisions and planning of future generation facilities. This project ultimately creates the technical basis to retain coal in the global energy mix with a long-term goal of zero emissions.

<i>Improving Safety & Ergonomics</i>	<i>2009 E.ON U.S. Funding: \$74,600</i>
<i>University of Louisville</i>	<i>Project Budget Estimate.: \$100,000</i>

Project Summary: This multi-year project creates a “test bed” of underground pipe to allow companies to train their employees on ground penetrating radar to identify infrastructure and underground problems

Project Benefit: The ability to see underground pipe and conduit prevents damage and expense to customer connections.

<i>Business Forecasting</i>	<i>2009 E.ON U.S. Funding: \$25,000</i>
<i>University of Louisville</i>	<i>Project Budget Estimate.: \$100,000</i>

University of Louisville Financial Modeling

Project Summary: Correlate new business expense with per capita gas and electric usage to explain the lack of increases in net revenue for increased new business capital costs.

Project Benefit: Better serve and respond to customer’s needs and decisions.

<i>Carbon Sequestration Consortium</i>	<i>2009 E.ON U.S. Funding: \$1,323,084</i>
<i>Western Kentucky Carbon Storage Foundation, Inc</i>	<i>Project Budget Estimate.: \$8,000,000</i>

Project Summary: This project investigates and demonstrates the feasibility of drilling and pumping compressed Carbon Dioxide into underground spaces for permanent storage of CO₂. This collaborative effort with the Governor's Office of Energy Policy and Kentucky Geological Survey will estimate the sequestration potential of Kentucky coal fields and the potential for enhanced oil and gas production.

Project Benefit: Understanding the difficulties and risk associated with drilling and permanent storage of CO₂ will have a significant impact to customer rates and utility expenses and liabilities.

<i>Power Flow Simulation Studies and Stability Analysis</i>	<i>2009 E.ON U.S. Funding: \$50,000</i>
<i>University of Kentucky Research Foundation</i>	<i>Project Budget Estm.: \$100,000</i>

Project Summary: University staff will carry out power flow and stability studies utilizing advanced simulation software packages. The project will perform various studies employing specific cases provided by E.ON U.S.

Project Benefit: This project will help to development of tools facilitating simulation studies and analyze specific cases of interest to E.ON U.S. The outcome will be to be better prepare operations and planning.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 48

Responding Witness: Shannon L. Charnas

Q-48. Provide the average number of customers for each customer class (ie., residential, commercial, and industrial) for the 3 calendar years preceding the test year, the test year, and for each month of the test year.

A-48. See attached.

Louisville Gas and Electric Company - Electric Customers Case No. 2009-00549 Summary of Average Number of Customers For the Calendar Years 2006 through 2008 and the Test Year ending October 31, 2009									
Period	Residential	Sm. Comm. Industrial	Large Commercial	Large Industrial	Pub. Street Highway Lighting *	Other Public Authorities	Total Ultimate Consumers	Off-System Sales	Total
12 Mos. Ending Oct. 2009	344,760	38,072	3,203	401	1,390	3,260	391,086	17	391,103
2008	353,173	38,916	2,567	383	3,344	2,316	400,699	19	400,718
2007	352,699	39,326	2,546	393	3,429	2,310	400,703	21	400,724
2006	349,821	38,721	2,511	398	3,458	2,422	397,331	7	397,338
Monthly total customers for the test year:									
Nov. 2008	354,725	39,058	2,560	379	3,315	2,330	402,367	23	402,390
Dec. 2008	341,312	38,959	2,567	367	3,346	2,313	388,864	19	388,883
Jan. 2009	341,993	38,753	2,410	366	3,338	2,282	389,142	21	389,163
Feb. 2009	342,511	39,028	2,504	372	3,337	2,294	390,046	17	390,063
Mar. 2009	342,619	39,143	2,527	367	3,344	2,360	390,360	17	390,377
Apr. 2009	346,206	38,270	2,832	398	-	3,676	391,382	16	391,398
May 2009	345,867	38,356	3,061	429	-	3,991	391,704	17	391,721
Jun. 2009	345,096	37,820	3,203	424	-	3,996	390,539	15	390,554
Jul. 2009	341,765	36,611	4,030	422	-	3,880	386,708	14	386,722
Aug. 2009	344,131	37,156	4,139	434	-	3,970	389,830	12	389,842
Sept. 2009	345,169	37,204	4,109	418	-	3,951	390,851	13	390,864
Oct. 2009	345,721	36,509	4,493	436	-	4,079	391,238	15	391,253
Average	344,760	38,072	3,203	401	1,390	3,260	391,086	17	391,103

* The average customer count for Public Street Lighting customers reflects how these customers were classified each month. In April 2009, these customers were reclassified to other revenue classes.

Louisville Gas and Electric Company - Gas Customers Case No. 2009-00549 Summary of Average Number of Customers For the Calendar Years 2006 through 2008 and the Test Year ending October 31, 2009							
Period		Residential	Commercial	Industrial	Other Public Authorities		Total Ultimate Consumers
12 Mos. Ending Oct. 2009		290,636	24,069	273	1,056		316,034
2008		299,234	24,176	267	1,022		324,699
2007		299,887	24,279	272	1,044		325,482
2006		297,666	24,096	282	1,050		323,094
Monthly total customers for the test year:							
Nov. 2008		300,365	24,020	262	1,002		325,649
Dec. 2008		288,326	24,234	265	1,023		313,848
Jan. 2009		289,355	24,420	269	1,031		315,075
Feb. 2009		289,692	24,424	269	1,033		315,418
Mar. 2009		289,438	24,429	205	1,031		315,103
Apr. 2009		291,127	24,042	265	1,058		316,492
May 2009		291,170	24,017	287	1,084		316,558
Jun. 2009		290,024	23,619	292	1,088		315,023
Jul. 2009		287,452	23,594	292	1,065		312,403
Aug. 2009		288,932	23,769	295	1,077		314,073
Sept. 2009		290,458	23,784	279	1,052		315,573
Oct. 2009		291,291	24,472	299	1,113		317,175
Average		290,636	24,069	273	1,056		316,034

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 49

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

- Q-49. Provide all current labor contracts and the most recent contracts previously in effect.
- A-49. Please see the attached CD, in folder titled Question No. 49, for the labor contracts. The current contract between Louisville Gas & Electric Company and IBEW Local 2100 was effective November 11, 2008. It and the previous contract are attached.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 50

Responding Witness: Valerie L. Scott

Q-50. Provide a detailed analysis of all benefits provided to the employees of LG&E.
For each benefit include:

- a. The number of employees covered at test-year end.
- b. The test-year actual cost.
- c. The amount of test-year actual costs capitalized and expensed.
- d. The average annual cost per employee.

A-50. a. See attached.

b. See attached.

c. See attached.

d. See attached.

Louisville Gas and Electric Company

	(a) # of Employees (1)	(b) Total Cost (2)	(c) Capitalized (2)	(c) Expensed (2)	(d) Cost Per Employee (2)
Pension	996	\$ 21,015,986	\$ 5,191,224	\$ 15,824,762	\$ 21,100
Post Retirement Benefits - FAS 106	996	7,921,645	1,919,795	6,001,850	7,953
Post Employment - FAS 112	996	81,949	9,623	72,326	82
Medical	996	7,058,878	1,781,990	5,276,888	7,087
Life and AD&D Insurance	996	294,769	73,613	221,156	296
Long-term Disability	996	307,310	77,101	230,209	309
Dental	996	410,675	103,598	307,077	412
401(k)	996	2,545,648	620,122	1,925,526	2,556
Retirement Income Plan	996	342,304	85,953	256,351	344
Tuition Reimbursement	996	204,108	6,648	197,460	205
Other Miscellaneous Benefits (3)	996	835,151	205,622	629,529	839
		\$ 41,018,423	\$ 10,075,289	\$ 30,943,134	\$ 41,183

(1) This is the number of full-time employees at test-year end. The costs are created by the participants in each plan. Participant count may vary from employee count. For example, not all employees have elected to participate in the Medical Plan because it requires an employee premium contribution, whereas all employees participate in Life Insurance because it is automatically provided to all employees with the full premium paid by the Company.

(2) This cost is for LG&E employee participants only. Servco allocated labor is not included because a Servco number of employees cannot be determined, due to the allocations. These benefits exclude off-duty time (i.e. vacation, holiday, sick, military leave, jury duty), which are included in labor.

(3) These benefits include the Family Assistance Program, the WellFit Program, Mercer fees and Pension Benefit Guaranty Corporation premiums on the pension plan.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 51

Responding Witness: Paul W. Thompson

Q-51. Provide a list of generation units completed or under construction during the test year. This list should include the capacity, actual cost at test-year end and/or estimated total cost, type of fuel to be utilized, and the in-service or estimated completion date for each unit.

A-51. No new units were completed during the year. Louisville Gas and Electric Company and Kentucky Utilities Company jointly own a share of Trimble County Unit 2 which was under construction during the test year at the Trimble County generating station. This supercritical pulverized bituminous coal fired unit is under contract to begin commercial operation in June 2010, and is jointly owned with Illinois Municipal Electric Agency (IMEA) and Indiana Municipal Power Agency (IMPA) as per the ownership interest table below:

	Trimble County Unit 2				
	<u>LG&E</u>	<u>KU</u>	<u>IMPA</u>	<u>IMEA</u>	<u>Total</u>
Ownership Interest	14.25%	60.75%	12.88%	12.12%	100%
Guaranteed Net Rating Mw ¹	108	462	98	92	760

Louisville Gas and Electric actual cost at test-year end was \$175.9 million (ECR and Non-ECR) with an estimated total cost of \$182.2 million. These numbers reflect only the generation unit costs. Included in the actual cost at test-year end and in the estimated total cost is \$14.3 million for a new mechanical draft cooling tower to service Trimble County Unit 1. The original Trimble County Unit 1 cooling tower will serve unit 2.

¹ Guaranteed net rating under the Bechtel contract at a temperature of 59 degrees Fahrenheit.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 52

Responding Witness: Paul W. Thompson

Q-52. Provide an annualization of the operation of any generating units declared commercial during the test year using LG&E's estimate of the annual cost of operation of these units.

A-52. No new generating units went into commercial operations during the test year.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to First Data Request of Commission Staff

Dated January 19, 2010

Question No. 53

Responding Witness: Valerie L. Scott

Q-53. Provide complete details of the financial reporting and rate-making treatment of LG&E's pension costs.

A-53. The financial accounting and reporting of pension costs for LG&E are as follows: LG&E's pension costs for the year are determined by an actuarial firm (Mercer) and follow the requirements of Statement of Financial Accounting Standards ("SFAS") No. 87, "Employers' Accounting for Pensions", which is now "Accounting Standards Codification ("ASC") 715-30", as amended by SFAS No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans – An Amendment of FASB Statements No. 87, 88, 106 and 132(R)", which is now "ASC 715-20". These costs are applied to all labor charged during the year to distribute the costs between capital and operating expenses.

For rate-making, the Company determined the net periodic pension expense recorded in the test year was representative and proposed no adjustment to annualize the pension expenses for the test period. Net periodic pension expense will be updated when final 2010 expense calculations are received from Mercer in early 2010. Please see Scott Testimony, pages 4-5, Volume 4 of 5 of LG&E's Application filed in the case on January 29, 2010.

In applying the provisions of ASC 715-20, effective December 31, 2006, LG&E recorded a regulatory asset, under the provisions of SFAS No. 71, "Accounting for the Effects of Certain Types of Regulation", which is now "ASC 980-10", representing the adjustments to the pension asset and liability in recognizing their funded status otherwise includible in other comprehensive income. The regulatory asset represents the expected recovery of the portion of the change in funded status of the pension plans, and it will be adjusted annually as prior service cost and actuarial gains and losses are recognized in net periodic benefit cost. The funded status of a benefit plan is measured as the difference between the fair value of plan assets and the benefit obligation. For pension plans, the benefit obligation is measured as the projected benefit obligation, and for other postretirement benefit plans, the benefit obligation is the accumulated postretirement benefit obligation.

In its Order in Case No. 2003-00433, the Commission granted the Company's request to record the minimum pension liability calculated under ASC 715-30 as a regulatory asset instead of an adjustment to equity in other comprehensive income. The minimum pension liability reflected an amount equivalent to the unfunded accumulated benefit obligation. Since the unfunded obligation was subject to market price fluctuations in the value of plan assets, the minimum pension liability could result in a reduction in equity for a loss, or an increase in equity for a gain, that may never be incurred. Under ASC 715-30 those gains and losses would be expensed in future periods and subject to inclusion in future base rates, accordingly it was appropriate to record a regulatory asset related to that future recovery, rather than impact current rates through the reduction in capital. Under ASC 715-20, no minimum pension liability is recorded, rather the funded status of the pension plans using the projected benefit obligation is now recorded as the pension liability on the balance sheet. The Company continues to record a regulatory asset for the portion of the obligation that will be expensed in future periods and subject to inclusion in future base rates.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 54

Responding Witness: Valerie L. Scott

Q-54. Provide complete details of LG&E's financial reporting and rate-making treatment of Statement of Financial Accounting Standard ("SFAS") No. 106, including:

- a. The date that LG&E adopted SFAS No. 106.
- b. All accounting entries made at the date of adoption.
- c. All actuarial studies and other documents used to determine the level of SFAS No. 106 cost recorded by LG&E.

A-54. The financial accounting and reporting of post retirement benefits for LG&E are as follows: LG&E's post retirement benefits for the year are determined by an actuarial firm (Mercer). These costs are applied to all labor charged during the year to distribute the costs between capital and operating expenses.

For rate-making a pro forma adjustment is made to annualize the post retirement benefits expenses for the test period. The adjustment is the difference in the net periodic cost calculated by Mercer for 2009 and the amount included in the test period. Please see Rives Exhibit 1, Reference Schedule 1.17, Volume 4 of 5 of LG&E's Application filed in the case on January 29, 2010.

- a. LG&E adopted SFAS No. 106, now referred to as Accounting Standards Codification ("ASC") 715-10, effective January 1, 1993.
- b. At the date of adoption of SFAS No. 106, LG&E debited Regulatory Assets for \$700,000 and credited Accumulated Provision for Pensions/Benefits for \$700,000.
- c. See attached for actuarial data used to calculate levels of ASC 715-10 (SFAS No. 106) costs for this case. Proprietary information not responsive to the question has been redacted.

Marcie S. Gunnell, ASA, MAAA

Principal

Scott

MERCER



MARSH MERCER KROLL
GUY CARPENTER OLIVER WYMAN

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November 30, 2009

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

Confidential

Subject: Updated Postretirement Benefit Plan Projections for 2010 – 2012

Dear Kelli:

Enclosed are exhibits illustrating the updated estimated FAS 106 expense calculated for both financial and regulatory accounting purposes and updated estimated IFRS expense for the Postretirement Benefit Plan of E.ON U.S. LLC for the 2010 – 2012 fiscal years. These estimates reflect the July 16, 2009 Big Rivers transaction, actual asset performance through October 31, 2009 and assume a 0% return from November 1, 2009 to December 31, 2009. In addition, the FAS expense amounts have been updated to reflect a 5.70% discount rate based on the Mercer Yield Curve (MYC) as of October 31, 2009. Similarly, the IFRS expense amounts are based on a 5.34% discount rate that reflects the E.ON A.G. yield curve as of September 30, 2009. Lastly, the expected rate of return on assets assumption for the 401h account was lowered from 8.25% to 7.75% for years beginning in 2010 for both FAS and IFRS purposes.

As previously instructed, we have assumed that E.ON U.S. LLC includes additional prefunding contributions for the 401(h) account. The expected contributions were determined on the basis of the maximum tax-deductible contribution for the calendar year and are assumed to be made at the end of the calendar year. Please note that we are assuming no additional prefunding for the Nonunion and Union VEBAs. Based on our conversations, we have assumed that E.ON U.S. LLC will contribute \$5,538,909 to the 401h contribution on December 31, 2009.

We have assumed that the financial implications of the Big Rivers transaction would be the same as those shown in our July 31, 2009 memo.

As in our April 24, 2009 projections, we have also included the estimated effect of Medicare Modernization Act of 2003 (MMA) in the projections based on our understanding of the CMS

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guidance. The projections assume E.ON U.S. LLC will continue to be eligible for the 28% subsidy for the pre-2000 retirees at Kentucky Utilities.

Lastly, we have included an exhibit that compares the current 2009 FAS 106/IFRS expense with the updated projected 2010 FAS 106/IFRS expense. The reflection of decreased discount rates, asset gains through October 31, 2009, and the final Big Rivers transaction increases the projected financial accounting 2010 FAS 106 expense from \$14.1 to \$14.5 million, the projected regulatory accounting 2010 FAS 106 expense from \$16.3 to \$16.7 million and the projected 2009 IFRS expense from \$15.7 to \$15.9 million. Please see the exhibit for the detailed analysis of the change in expense.

This letter and exhibits have been prepared exclusively for E.ON U.S. LLC. They 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.

This report material includes or is derived from projections of future funding and/or accounting costs and/or benefit related results. To prepare these projections or results, various *actuarial assumptions*, as described in the letter and exhibits were used to project a limited number of scenarios from a range of possibilities. However, the future is uncertain, and the plan's actual experience will likely differ from the assumptions utilized and the scenarios presented; 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. This report has been created for a limited purpose, is presented at a particular point in time and should not be viewed as a prediction of the plan's future financial condition. To prepare the results shown in this report, various *actuarial methods*, as described in this letter and exhibits were used.

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.

This report is based on participant data as of September 30, 2008. E.ON U.S. LLC is solely responsible for the validity, accuracy and comprehensiveness of this information; the results can be expected to differ and may need to be revised if the underlying data or the plan provisions supplied are incomplete or inaccurate.

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We are available to answer any questions on the material in this report or to provide explanations or further details as 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 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.

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

Sincerely,



Marcie S. Gunnell, A.S.A., M.A.A.A.
Principal

Copy: Dan Arbough, Chris Garrett, Elliott Horne, John Ising, Heather Metts, Ron Miller, Vaneeca Mottley, Ken Mudd, Susan Neal, Brad Rives, Valerie Scott, Cathy Shultz, Vicki Strange, Henry Erk, Linda Myers, Patrick Baker

Enclosure

c:\documents and settings\patrick-baker\my documents\lgk\temp\2009 projections for 2010-2012 - fas and ias - revised assets and dr.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.

**PLAN PROVISION CHANGES FOR POSTRETIREMENT BENEFIT PLAN
 USED IN 2010 – 2012 PROJECTIONS**

Effective Date for Projection Purposes	Non-Union and LG&E Union Plans
January 1, 2010	Increase retiree medical credit from \$180 to \$190 per month for future and past retirees. The spouse credit remains at \$100 per month.
January 1, 2011	Increase retiree medical credit from \$190 to \$200 per month for future and past retirees. The spouse credit remains at \$100 per month.
January 1, 2012	Increase retiree medical credit from \$190 to \$200 per month for future and past retirees. The spouse credit remains at \$100 per month.

* Please note for FAS 106 purposes, all negotiated future increases through January 1, 2011 have been fully reflected in the 2009 FAS 106 expense and are therefore reflected in the projection of the FAS 106 expense for years 2010 and 2011 as well.

E.ON U.S. LLC

COMPARISON OF 2009 FAS 106/IFRS EXPENSE TO PROJECTED 2010 FAS 106/IFRS EXPENSE
(In Millions)

	Financial Accounting Purposes	Regulatory Accounting Purposes	IFRS Accounting Purposes
2009 FAS 106/IFRS Expense ¹	\$ 14.6	\$ 17.6	\$ 16.3
Decrease due to reduction in prior service cost amortization for all non-WKE entities	(0.6)	(0.7)	0.0
Reduction due to expected 2009 401(h) contribution	(0.6)	(0.6)	(0.6)
Increase due to updated healthcare cost trend rates	0.7	0.5	0.5
Increase due to aging of group	0.8	0.3	0.3
Decrease in WKE Plans' expense due to transaction with Big Rivers expected to occur during 2009 ²	(0.8)	(0.8)	(0.8)
2010 Projected FAS 106/IFRS Expense provided on April 24, 2009	\$ 14.1	\$ 16.3	\$ 15.7
Increase due to reduced asset rate of return, final 2009 401h contribution and October 31, 2009 assets ³	0.0	0.0	0.0
Increase due to decrease in discount rates, and change in WKE Plan's expense for July 16, 2009 transaction with Big Rivers ⁴	0.4	0.4	0.2
Updated 2010 Projected FAS 106/IFRS Expense	\$ 14.5	\$ 16.7	\$ 15.9

¹ Please note that these items had not been adjusted for the transaction with Big Rivers. These are the expense amounts communicated in our letter dated February 26, 2009.

² Based on our March 20, 2009 memo regarding the Big Rivers transaction relative to WKE.

³ The actual increase is less than \$100,000.

⁴ Based on our July 31, 2009 memo regarding the Big Rivers transaction relative to WKE. The change in projected WKE expenses was less than \$100,000.

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

Financial Accounting (Includes Purchase Accounting)

	Non-Union					WKE	International	Total	LG&E Union	WKE Union	Grand Total
	LG&E	KU	ServCo								
Service cost	615,763	1,602,261	1,553,853					558,243			
Interest cost	1,887,500	4,439,089	1,354,990					3,079,957			
Expected return on assets	(251,425)	(1,241,010)	(999,924)					0			
Amortizations:											
Transition	0	0	0					0			
Prior service cost	414,137	464,306	232,583					721,267			
Gain/loss	0	0	0					(63,305)			
FAS 106 Expense	2,665,975	5,264,646	2,141,502					4,296,162			

Regulatory Accounting (Excludes Purchase Accounting)

	Non-Union					WKE	International	Total	LG&E Union	WKE Union	Grand Total
	LG&E	KU	ServCo								
Service cost	615,763	1,602,261	1,553,853					558,243			
Interest cost	1,887,500	4,439,089	1,354,990					3,079,957			
Expected return on assets	(251,425)	(1,241,010)	(999,924)					0			
Amortizations:											
Transition	252,461	1,120,930	109,514					417,204			
Prior service cost	414,137	464,306	232,583					983,687			
Gain/loss	0	0	0					0			
FAS 106 Expense	2,918,436	6,385,576	2,251,016					5,039,091			

Notes

- Plan costs have been based on census data as of September 30, 2008 rolled forward to the beginning of each year.
- All methods, plan provisions and assumptions are the same as those used in the determination of the 2009 FAS 106 expense with the following exceptions:
 - Healthcare cost trend rates are 8% in 2009 and 2010, then grading down to 4.5% in 2029.
 - Discount rate was changed to 5.70% from 6.36%.
 - Plan provisions changes for the retiree credit.
 Please see the attached exhibit for a description of these plan provision changes.
- It was assumed that E.ON US will pay benefits out of the NonUnion and Union VEBAs until all assets are spent with no prefunding of the VEBAs; E.ON US will prefund the 401(h) account up to the deductible limits each year and no benefits will be paid out of the account.
- 401(h) account assets as of October 31, 2009 were assumed to earn 0% for the period from November 1, 2009 to December 31, 2009. It was assumed that E.ON US will contribute \$5,538,909 to the 401h account on December 31, 2009.
- The estimated effect of Medicare Reform was included for Pre-2000 Kentucky Utilities' retirees.
- It was assumed that the financial implications for the Big Rivers transaction would be the same as those shown in our July 31, 2009 memo.

E.ON U.S. LLC
2011 Estimated FAS 106 Expense For Postretirement Benefit Plans

Financial Accounting (Includes Purchase Accounting)

	Non-Union						WKE Union	WKE Total	Grand Total
	LG&E	KU	ServCo	WKE	International	Total			
Service cost	601,515	1,546,727	1,504,634				530,357		
Interest cost	1,861,273	4,448,653	1,475,548				3,061,141		
Expected return on assets	(349,428)	(1,527,179)	(1,340,878)				0		
Amortizations:									
Transition	0	0	0				0		
Prior service cost	414,137	464,303	232,582				721,267		
Gain/loss	0	0	0				(57,732)		
FAS 106 Expense	2,527,497	4,932,504	1,871,886				4,255,033		

Regulatory Accounting (Excludes Purchase Accounting)

	Non-Union						WKE Union	WKE Total	Grand Total
	LG&E	KU	ServCo	WKE	International	Total			
Service cost	601,515	1,546,727	1,504,634				530,357		
Interest cost	1,861,273	4,448,653	1,475,548				3,061,141		
Expected return on assets	(349,428)	(1,527,179)	(1,340,878)				0		
Amortizations:									
Transition	252,461	1,120,930	109,514				417,204		
Prior service cost	414,137	464,303	232,582				983,685		
Gain/loss	0	0	0				0		
FAS 106 Expense	2,779,958	6,053,434	1,981,400				4,992,387		

Notes

- Plan costs have been based on census data as of September 30, 2008 rolled forward to the beginning of each year.
 - All methods, plan provisions and assumptions are the same as those used in the determination of the 2009 FAS 106 expense with the following exceptions:
 - Healthcare cost trend rates are 8% in 2009 and 2010, then grading down to 4.5% in 2029.
 - Discount rate was changed to 5.70% from 6.36%.
 - Plan provisions changes for the retiree credit.
- Please see the attached exhibit for a description of these plan provision changes.
- It was assumed that E.ON US will pay benefits out of the NonUnion and Union VEBAs until all assets are spent with no prefunding of the VEBAs; E.ON US will prefund the 401(h) account up to the deductible limits each year and no benefits will be paid out of the account.
 - 401(h) account assets as of October 31, 2009 were assumed to earn 0% for the period from November 1, 2009 to December 31, 2009 and 7.75% thereafter. It was assumed that E.ON US will contribute \$5,538,909 to the 401h account on December 31, 2009.
 - The estimated effect of Medicare Reform was included for Pre-2000 Kentucky Utilities' retirees.
 - It was assumed that the financial implications for the Big Rivers transaction would be the same as those shown in our July 31, 2009 memo.

E.ON U.S. LLC
2012 Estimated FAS 106 Expense For Postretirement Benefit Plans

Financial Accounting (Includes Purchase Accounting)

	Non-Union						WKE Union	LG&E Union	WKE Union	Grand Total
	LG&E	KU	ServCo	WKE	International	Total				
Service cost	551,706	1,484,860	1,412,037				476,219			
Interest cost	1,872,859	4,502,026	1,625,151				3,105,155			
Expected return on assets	(451,373)	(1,847,272)	(1,720,357)				0			
Amortizations:										
Transition	0	0	0				0			
Prior service cost	432,586	530,717	299,393				864,826			
Gain/loss	0	0	0				(43,304)			
FAS 106 Expense	2,405,778	4,670,331	1,616,224				4,402,896			

Regulatory Accounting (Excludes Purchase Accounting)

	Non-Union						WKE Union	LG&E Union	WKE Union	Grand Total
	LG&E	KU	ServCo	WKE	International	Total				
Service cost	551,706	1,484,860	1,412,037				476,219			
Interest cost	1,872,859	4,502,026	1,625,151				3,105,155			
Expected return on assets	(451,373)	(1,847,272)	(1,720,357)				0			
Amortizations:										
Transition	252,457	1,120,928	109,514				417,201			
Prior service cost	432,586	530,717	299,393				988,743			
Gain/loss	0	0	0				0			
FAS 106 Expense	2,658,235	5,791,259	1,725,738				4,987,318			

Notes

- Plan costs have been based on census data as of September 30, 2008 rolled forward to the beginning of each year.
- All methods, plan provisions and assumptions are the same as those used in the determination of the 2009 FAS 106 expense with the following exceptions:
 - Healthcare cost trend rates are 8% in 2009 and 2010, then grading down to 4.5% in 2029.
 - Discount rate was changed to 5.70% from 6.36%.
 - Plan provisions changes for the retiree credit.
- Please see the attached exhibit for a description of these plan provision changes.

Please see the attached exhibit for a description of the NonUnion and Union VEBAs until all assets are spent with no prefunding of the VEBAs; E.ON US will prefund the 401(h) account up to the deductible limits each year and no benefits will be paid out of the account.
- 401(h) account assets as of October 31, 2009 were assumed to earn 0% for the period from November 1, 2009 to December 31, 2009 and 7.75% thereafter.

It was assumed that E.ON US will contribute \$5,538,909 to the 401(h) account on December 31, 2009.
- The estimated effect of Medicare Reform was included for Pre-2000 Kentucky Utilities' retirees.
- It was assumed that the financial implications for the Big Rivers transaction would be the same as those shown in our July 31, 2009 memo.

E.ON U.S. LLC
2010 Estimated IAS 19 Expense For Postretirement Benefit Plans

Accounting Under IFRS

	Non-Union					WKE Union	Grand Total
	LG&E	KU	ServCo	WKE	International		
Current service cost	780,459	2,122,167	1,973,666			768,072	
Interest on obligation	2,040,943	4,670,438	1,576,567			3,443,613	
Expected return on plan assets	(251,425)	(1,241,010)	(999,924)			0	
Past service cost recognized in year	71,996	284,971	269,996			275,302	
Net actuarial losses (gains) recognized in year	0	0	0			0	
Total	2,641,973	5,836,566	2,820,305			4,486,987	
One-time prior service charge	0	0	0			0	

Notes

- Plan costs have been based on census data as of September 30, 2008 rolled forward to the beginning of each year.
- All methods, plan provisions and assumptions are the same as those used in the determination of the 2009 IFRS expense with the following exceptions:
 - Healthcare cost trend rates are 8% in 2009 and 2010, then grading down to 4.5% in 2029.
 - Discount rate was changed to 5.34% from 6.16%.
 - Projected increases in the retiree credit were set equal to those described in the attached exhibit for years 2010 - 2012. Thereafter, the retiree credit was assumed to increase 2.5% per year.
- It was assumed that E.ON US will pay benefits out of the NonUnion and Union VEBAs until all assets are spent with no prefunding of the VEBAs; E.ON US will prefund the 401(h) account up to the deductible limits each year and no benefits will be paid out of the account.
- 401(h) account assets as of October 31, 2009 were assumed to earn 0% for the period from November 1, 2009 to December 31, 2009 and 7.75% thereafter. It was assumed that E.ON US will contribute \$5,538,909 to the 401h account on December 31, 2009.
- The estimated effect of Medicare Reform was included for Pre-2000 Kentucky Utilities' retirees.
- It was assumed that the financial implications for the Big Rivers transaction would be the same as those shown in our July 31, 2009 memo.

E.ON U.S. LLC
2011 Estimated IAS 19 Expense For Postretirement Benefit Plans

Accounting Under IFRS

	Non-Union					WKE Union	LG&E Union	WKE Union	Grand Total
	LG&E	KU	ServCo	WKE	International				
Current service cost	798,337	2,073,958	2,039,436			733,743			
Interest on obligation	2,034,297	4,716,907	1,727,270			3,454,764			
Expected return on plan assets	(349,428)	(1,527,179)	(1,340,878)			0			
Past service cost recognized in year	71,992	284,971	269,996			275,302			
Net actuarial losses (gains) recognized in year	0	0	0			0			
Total	2,555,198	5,548,657	2,695,824			4,463,809			
One-time prior service charge	0	0	0			0			

Notes

- Plan costs have been based on census data as of September 30, 2008 rolled forward to the beginning of each year.
- All methods, plan provisions and assumptions are the same as those used in the determination of the 2009 IFRS expense with the following exceptions:
 - Healthcare cost trend rates are 8% in 2009 and 2010, then grading down to 4.5% in 2029.
 - Discount rate was changed to 5.34% from 6.16%.
 - Projected increases in the retiree credit were set equal to those described in the attached exhibit for years 2010 - 2012. Thereafter, the retiree credit was assumed to increase 2.5% per year.
- It was assumed that E.ON US will pay benefits out of the NonUnion and Union VEBAs until all assets are spent with no prefunding of the VEBAs; E.ON US will prefund the 401(h) account up to the deductible limits each year and no benefits will be paid out of the account.
- 401(h) account assets as of October 31, 2009 were assumed to earn 0% for the period from November 1, 2009 to December 31, 2009 and 7.75% thereafter. It was assumed that E.ON US will contribute \$5,538,909 to the 401h account on December 31, 2009.
- The estimated effect of Medicare Reform was included for Pre-2000 Kentucky Utilities' retirees.
- It was assumed that the financial implications for the Big Rivers transaction would be the same as those shown in our July 31, 2009 memo.

E.ON U.S. LLC
2012 Estimated IAS 19 Expense For Postretirement Benefit Plans

Accounting Under IFRS

	Non-Union						Total	LG&E Union	WKE Union	Grand Total
	LG&E	KU	ServCo	WKE	International					
Current service cost	781,824	2,007,054	1,985,822				698,340			
Interest on obligation	2,024,627	4,751,289	1,872,678				3,456,980			
Expected return on plan assets	(451,373)	(1,847,272)	(1,720,357)				0			
Past service cost recognized in year	0	1	0				275,302			
Net actuarial losses (gains) recognized in year	0	0	0				0			
Total	2,355,078	4,911,072	2,138,143				4,430,622			
One-time prior service charge	0	0	0				0			

Notes

- Plan costs have been based on census data as of September 30, 2008 rolled forward to the beginning of each year.
- All methods, plan provisions and assumptions are the same as those used in the determination of the 2009 IFRS expense with the following exceptions:
 - Healthcare cost trend rates are 8% in 2009 and 2010, then grading down to 4.5% in 2029.
 - Discount rate was changed to 5.34% from 6.16%.
 - Projected increases in the retiree credit were set equal to those described in the attached exhibit for years 2010 - 2012. Thereafter, the retiree credit was assumed to increase 2.5% per year.
- It was assumed that E.ON US will pay benefits out of the NonUnion and Union VEBAs until all assets are spent with no prefunding of the VEBAs; E.ON US will prefund the 401(h) account up to the deductible limits each year and no benefits will be paid out of the account.
- 401(h) account assets as of October 31, 2009 were assumed to earn 0% for the period from November 1, 2009 to December 31, 2009 and 7.75% thereafter. It was assumed that E.ON US will contribute \$5,538,909 to the 401h account on December 31, 2009.
- The estimated effect of Medicare Reform was included for Pre-2000 Kentucky Utilities' retirees.
- It was assumed that the financial implications for the Big Rivers transaction would be the same as those shown in our July 31, 2009 memo.

**E.ON U.S. LLC
Estimated Benefit Payments For Postretirement Benefit Plans**

Fiscal Year	Non-Union					Total	LG&E Union	WKE Union	Grand Total
	LG&E	KU	ServCo	WKE	International				
2009	2,979,555	5,673,001	560,132	[REDACTED]	[REDACTED]	3,761,751	[REDACTED]	[REDACTED]	
2010	3,062,705	5,959,394	710,006	[REDACTED]	[REDACTED]	3,929,340	[REDACTED]	[REDACTED]	
2011	3,093,943	6,209,884	880,333	[REDACTED]	[REDACTED]	4,070,663	[REDACTED]	[REDACTED]	
2012	3,129,157	6,460,530	1,103,491	[REDACTED]	[REDACTED]	4,224,289	[REDACTED]	[REDACTED]	

Estimated Year End Contributions to 401h Account

Fiscal Year	401h Account
2009	5,538,909
2010	6,864,102
2011	7,124,681
2012	7,413,060

Notes

- Plan costs have been based on census data as of September 30, 2008 rolled forward to the beginning of each year.
- All methods, plan provisions and assumptions are the same as those used in the determination of the 2009 FAS 106 expense with the following exceptions:
 - Healthcare cost trend rates are 8% in 2009 and 2010, then grading down to 4.5% in 2029.
 - Plan provisions changes for the retiree credit.
- Please see the attached exhibit for a description of these plan provision changes. It was assumed that E.ON US will pay benefits out of the NonUnion and Union VEBAs until all assets are spent with no prefunding of the VEBAs; E.ON US will prefund the 401(h) account up to the deductible limits each year and no benefits will be paid out of the account.
- 401(h) account assets as of October 31, 2009 were assumed to earn 0% for the period from November 1, 2009 to December 31, 2009 and 7.75% thereafter. It was assumed that E.ON US will contribute \$5,538,909 to the 401h account on December 31, 2009.
- The estimated effect of Medicare Reform was included for Pre-2000 Kentucky Utilities' retirees.
- It was assumed that the financial implications for the Big Rivers transaction would be the same as those shown in our July 31, 2009 memo.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 55

Responding Witness: Valerie L. Scott

Q-55. Provide complete details of LG&E's financial reporting and rate-making treatment of SFAS No. 112, including:

- a. The date that LG&E adopted SFAS No. 112.
- b. All accounting entries made at the date of adoption.
- c. All actuarial studies and other documents used to determine the level of SFAS No. 112 cost recorded by LG&E.

A-55. The financial accounting and reporting of post employment benefits for LG&E are as follows: LG&E's post employment benefits for the year are determined by an actuarial firm (Mercer) and follow the requirements of SFAS No. 112, "Employers' Accounting for Postemployment Benefits". These costs are applied to all labor charged during the year to distribute the costs between capital and operating expense.

- a. LG&E adopted SFAS No. 112, now referred to as Accounting Standards Codification ("ASC") 712-10, effective January 1, 1994.
- b. At the date of adoption, LG&E debited Employee Pension and Benefit expense for \$5,649,285 and credited a liability for Post Employment Benefits for the same amount
- c. See attached for actuarial data used to calculate levels of ASC 712-10 (SFAS No. 112) costs for this case. Proprietary information not responsive to the question has been redacted.

Marcie S. Gunnell, ASA, MAAA
Principal

Scott

MERCER



MARSH MERCER KROLL
GUY CARPENTER OLIVER WYMAN

462 South Fourth Street, Suite 1100
Louisville, KY 40202
502 561 4622 Fax 502 561 4700
marcie.gunnell@mercer.com
www.mercer.com

November 30, 2009

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

Confidential

Subject: Updated Post Employment Benefits Projections for 2010 – 2012

Dear Kelli:

Enclosed are exhibits illustrating the updated estimated FAS 112 liability and projected cash flow for the post employment benefits for disabled employees of E.ON U.S. LLC for the 2010 – 2012 fiscal years. These estimates reflect the July 16, 2009 Big Rivers transaction. In addition, the FAS liabilities amounts have been updated to reflect a 4.89% discount rate based on the Mercer Yield Curve (MYC) as of October 31, 2009. We have also included projected post employment benefit liabilities for IFRS purposes with a 3.54% discount rate that reflects the E.ON A.G. yield curve as of September 30, 2009.

As discussed previously, the post employment benefit liability includes the actuarial present value of continued medical benefits and life insurance for each disabled employee and their dependents until the disabled's age 65 (benefits beyond age 65 are accounted for under FAS 106 and IAS 19).

We have assumed that the financial implications of the Big Rivers transaction regarding the WKE post employment benefits would be the same as those shown in our August 5, 2009 report. All other methods, plan provisions, assumptions and data are the same as those used in our April 9, 2009 projections, including a reduction in liability for Medicare-eligible disableds associated with the Medicare Modernization Act of 2003.

MERCER



MARSH MERCER KROLL
GUY CARPENTER OLIVER WYMAN

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November 30, 2009
Ms. Kelli Higdon
E.ON U.S. LLC

This letter and exhibits have been prepared exclusively for E.ON U.S. LLC. They 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.

This report material includes or is derived from projections of future funding and/or accounting costs and/or benefit related results. To prepare these projections or results, various *actuarial assumptions*, as described in the letter and exhibits were used to project a limited number of scenarios from a range of possibilities. However, the future is uncertain, and the plan's actual experience will likely differ from the assumptions utilized and the scenarios presented; 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. This report has been created for a limited purpose, is presented at a particular point in time and should not be viewed as a prediction of the plan's future financial condition. To prepare the results shown in this report, various *actuarial methods*, as described in this letter and exhibits were used.

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.

This report is based on participant data as shown on the exhibits. E.ON U.S. LLC is solely responsible for the validity, accuracy and comprehensiveness of this information; the results can be expected to differ and may need to be revised if the underlying data or the plan provisions supplied are incomplete or inaccurate.

MERCER



MARSH MERCER KROLL
GUY CARPENTER OLIVER WYMAN

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November 30, 2009
Ms. Kelli Higdon
E.ON U.S. LLC

We are available to answer any questions on the material in this report or to provide explanations or further details as appropriate. The undersigned credentialed actuary meets 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.

Please call me at 502 561 4622 or Patrick Baker at 502 561 4504 if you have any questions.

Sincerely,

A handwritten signature in black ink that reads "Marcie S. Gunnell".

Marcie S. Gunnell, A.S.A., M.A.A.A.
Principal

Copy:

Dan Arbough, Chris Garrett, Elliott Horne, John Ising, Heather Metts, Ron Miller, Vaneeca Mottley, Ken Mudd, Susan Neal, Brad Rives, Valerie Scott, Cathy Shultz, Vicki Strange, Henry Erk, Linda Myers, Patrick Baker

Enclosure

\\ouwpfs01\ndata10\hwg\client\lgk\wp\2009 projections for 2010-2012 - fas 112 - revised dr.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.

E.ON U.S. LLC
Estimated Year End FAS 112 Liability For Post-Employment Benefits For Disabled Employees

Liability Date	LG&E	KU	ServCo	International	WKE	Total
12/31/2009	4,625,551	6,298,807	1,661,759	[REDACTED]	[REDACTED]	[REDACTED]
12/31/2010	5,224,802	6,399,257	2,168,029	[REDACTED]	[REDACTED]	[REDACTED]
12/31/2011	5,787,106	6,495,623	2,654,360	[REDACTED]	[REDACTED]	[REDACTED]
12/31/2012	6,347,510	6,576,448	3,113,859	[REDACTED]	[REDACTED]	[REDACTED]

Notes

1. Plan costs have been based on census data as of November 2008 for Non-WKE, 7/16/2009 for WKE.
2. Plan liabilities were based on a discount rate of 4.89%.
3. Healthy mortality is based on the mortality tables required by PPA for 2009 defined benefit pension plan valuations
4. Healthcare cost trend rates are 8% in 2009 and 2010, then grading down to 4.5% in 2029
5. Future employees were projected to become disabled based on the assumptions as shown in the 2008 FAS 106 report.
6. All other data, methods, plan provisions and assumptions are the same as those used in the determination of the December 31, 2008 FAS 112 liability, including a reduction in liability for Medicare-eligible disableds associated with the Medicare Modernization Act of 2003.

E.ON U.S. LLC
Projected Cash Flow For Post-Employment Benefits For Disabled Employees

Calendar Year	LG&E	KU	ServCo	International	WKE	Total
2010	830,249	920,294	344,279			
2011	953,326	964,169	425,029			
2012	1,043,285	1,020,750	513,372			
2013	1,294,526	1,161,667	705,082			

Notes

- Plan costs have been based on census data as of November 2008 for Non-WKE, 7/16/2009 for WKE.
- Plan liabilities were based on a discount rate of 4.89%.
- Healthy mortality is based on the mortality tables required by PPA for 2009 defined benefit pension plan valuations
- Healthcare cost trend rates are 8% in 2009 and 2010, then grading down to 4.5% in 2029
- Future employees were projected to become disabled based on the assumptions as shown in the 2008 FAS 106 report.
- All other data, methods, plan provisions and assumptions are the same as those used in the determination of the December 31, 2008 FAS 112 liability, including a reduction in liability for Medicare-eligible disableds associated with the Medicare Modernization Act of 2003.

E.ON U.S. LLC
Estimated Year End Benefit Obligation For Post-Employment Benefits For Disabled Employees

Liability Date	LG&E	KU	ServCo	International	WKE	Total
12/31/2009	4,990,606	6,838,040	1,811,860	[REDACTED]	[REDACTED]	[REDACTED]
12/31/2010	5,609,990	6,922,887	2,349,316	[REDACTED]	[REDACTED]	[REDACTED]
12/31/2011	6,171,627	6,993,678	2,852,776	[REDACTED]	[REDACTED]	[REDACTED]
12/31/2012	6,708,791	7,037,957	3,314,343	[REDACTED]	[REDACTED]	[REDACTED]

Notes

1. Plan costs have been based on census data as of November 2008 for Non-WKE, 7/16/2009 for WKE.
2. Plan liabilities were based on a discount rate of 3.54%.
3. Healthy mortality is based on the mortality tables required by PPA for 2009 defined benefit pension plan valuations
4. Healthcare cost trend rates are 8% in 2009 and 2010, then grading down to 4.5% in 2029
5. Future employees were projected to become disabled based on the assumptions as shown in the 2008 FAS 106 report.
6. All other data, methods, plan provisions and assumptions are the same as those used in the determination of the December 31, 2008 FAS 112 liability, including a reduction in liability for Medicare-eligible disableds associated with the Medicare Modernization Act of 2003.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 56

Responding Witness: Shannon L. Charnas

Q-56. Provide complete details of LG&E's financial reporting and rate-making treatment of SFAS No. 143, including:

- a. The date that LG&E adopted SFAS No. 143.
- b. All accounting entries made at the date of adoption.
- c. All studies and other documents used to determine the level of SFAS No. 143 cost recorded by LG&E.
- d. A schedule comparing the depreciation rates utilized by LG&E prior to and after the adoption of SFAS No. 143. The schedule should identify the assets corresponding to the affected depreciation rates.

A-56 a. LG&E adopted SFAS No. 143², as of January 1, 2003.

- b. See attached.
- c. See Case No. 2007-00564; Response to the Attorney General's Initial Requests for Information dated 2/4/08, Questions No. 93 and 99 for documents used to determine the level of SFAS No. 143² cost recorded by LG&E.
- d. See attached.

² The guidance in SFAS No. 143 is now contained in FASB Accounting Standards Codification Topic 410, adopted effective September 30, 2009.

Louisville Gas and Electric Company
ARO Journal Entries
(\$000's)

DESCRIPTION	Annual Amount	
	DEBIT	CREDIT
JOURNAL ENTRIES REQUIRED AT IMPLEMENTATION		
Long Lived Assets - ARO - <i>(New Account)</i>	4,585	
COR Liability Accrued to Date	458	
Regulatory Asset	5,281	
Cumulative effect	5,281	
Regulatory Credits		5,281
Regulatory Liability (New Account)		59
Accumulated Depreciation of ARO Asset - <i>(New Account)</i>		934
ARO Liability - <i>(New Account)</i>		9,330
	15,604	15,604
<i>To record the Implementation of FAS 143</i>		
Long Lived Assets - ARO - BS Account 317	4,585	
ARO Liability - BS Account 230		4,585
<i>To record the initial present value of ARO liability</i>		
<p>Upon implementation of FAS 143, 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.</p> <p>The ARO asset is valued at the present value of the liability at the time the liability is incurred.</p>		
Cumulative Effect Adjustment - IS Account 435	934	
Accumulated Depreciation of ARO Asset - BS Account 108		934
<i>To record accumulated depreciation on ARO assets</i>		
<p>Assumes the ARO Asset is depreciated over the same life and method as the asset for which the ARO is attached.</p> <p>The cumulative affect adjustment is offset by a credit to other regulatory credits (Account 407) and a debit to Regulatory assets (Account 182.3)</p>		
Cumulative Effect Adjustment - IS Account 435	4,745	
ARO Liability - BS Account 230		4,745
<i>To record accumulated accretion on ARO liability</i>		
<p>The total accretion expense that would have been incurred if the liability was accreted from the time the liability was incurred to date.</p> <p>The cumulative affect adjustment is offset by a credit to other regulatory credits (Account 407) and a debit to Regulatory assets (Account 182.3)</p>		
Accumulated Deprecation- BS Account 108	458	
Regulatory Liability - BS Account 254		59
Cumulative Effect Adjustment - IS Account 435		398
<i>To reclassify existing Cost of Removal</i>		
<p>The COR liability currently reflected on the Balance Sheet must be fully reversed from the reserve.</p> <p>The cumulative affect adjustment is offset by a credit to other regulatory credits (Account 407) and a debit to Regulatory assets (Account 182.3)</p>		
Regulatory Assets - BS Account 182.3	5,281	
Regulatory Credits - IS Account 407		5,281
<p><i>Because ARO costs qualify for SFAS 71 treatment The cumulative affect adjustment is offset by a credit to other regulatory credits (Account 407) and a debit to Regulatory assets (Account 182.3)</i></p>		

Louisville Gas and Electric Company
 Depreciation Rates Utilized Subsequent to the Adoption of SFAS No. 143

Facility Name	Asset #	Asset Description	Pre SFAS 143 Depreciation Rate	Post SFAS 143 Depreciation Rate
CANE RUN UNIT 1	1131509AROC	AROC - COAL PILE	0.00%	2.55%
CANE RUN UNIT 1	1131509AROP	COAL STORAGE	0.00%	3.06%
CANE RUN UNIT 6	1132399AROP	AROC - SEWAGE TREATMENT PLANT	0.00%	2.55%
CANE RUN UNIT 6	1132399AROP	CONCRETE FOSTER AND PAD FOR DEVCO PACKAGE SEWAGE TREATMENT PLANT	3.06%	3.06%
CANE RUN UNIT 6	1132404AROP	PACKAGE SEWAGE TREATMENT PLANT	3.06%	3.06%
CANE RUN UNIT 6	1134814AROC	AROC - LAND FILL	0.00%	2.55%
CANE RUN UNIT 6	1134814AROP	CANE RUN LANDFILL	3.06%	3.06%
CANE RUN UNIT 6	1136412AROC	AROC - ASH POND	0.00%	2.55%
CANE RUN UNIT 6	1136412AROP	ASH POND	3.06%	3.06%
CANE RUN UNIT 6	1141767AROP	FURNISH & INSTALL PRE-ENGINEERED METAL ENCLOSURE FOR SEWAGE TREATMENT PLANT	3.06%	3.06%
CANE RUN UNIT 6	1149033AROP	STAGE 2 DEVELOPMENT- ASH WASTE POND	3.06%	3.06%
CANE RUN UNIT 6	1850199AROP	CANE RUN 6 GSU REWIND	3.06%	3.06%
CANE RUN UNIT 6	MERCCRAROC	AROC - MERCURY SOURCES	0.00%	2.55%
CANE RUN UNIT 6	NUCCRAROC	AROC - NUCLEAR SOURCES	0.00%	2.55%
CANE RUN UNIT 6	1108207AROC	AROC - CR4 GSU	0.00%	2.10%
CANERUN SUBSTATION	1108207AROP	GSU TRANSFORMER AND ASSEMBLY- WESTINGHOUSE 190000 KVA	2.10%	2.10%
CANERUN SUBSTATION	1108314AROC	AROC - CR5 GSU	0.00%	2.10%
CANERUN SUBSTATION	1108314AROP	GSU TRANSF ANS ASSEMBLY, WESTINGHOUSE 220000 KVA 60 CYCLE TYPE FOA OUTDR POW	2.10%	2.10%
CANERUN SUBSTATION	1142644AROC	AROC - SPARE GSU	0.00%	2.10%
CANERUN SUBSTATION	1142644AROP	GSU WESTINGHOUSE MODEL ABM 1080-80, TYPE FOA SPARE	2.10%	2.10%
CANERUN SUBSTATION	1850199AROC	AROC - CR6 GSU	0.00%	2.10%
MILL CREEK SUBSTATION	1121129AROC	AROC - MC1 GSU	0.00%	2.10%
MILL CREEK SUBSTATION	1121129AROP	GSU WESTINGHOUSE VOLT SINGLE PHASE TRANSFORMERS	2.10%	2.10%
MILL CREEK SUBSTATION	1121561AROC	AROC - MC2 GSU	0.00%	2.10%
MILL CREEK SUBSTATION	1121561AROP	GSU WESTINGHOUSE 345,000Y/19,185-20,900 VOLT, SINGLE PHASE TRANSF, 123,000 KVA	2.10%	2.10%
MILL CREEK SUBSTATION	1122727AROC	AROC - MC3 GSU	0.00%	2.10%
MILL CREEK SUBSTATION	1122727AROP	GSU GE CLASS FOA 1 PHASE 60 HZ MAIN GENERATOR TRANSFORMERS, VOLTAGE RATING 3	2.10%	2.10%
MILL CREEK SUBSTATION	1123008AROC	AROC - MC4 GSU	0.00%	2.10%
MILL CREEK SUBSTATION	1123008AROP	GSU GE CLASS FOA SINGLE PHASE 60 HZ TRANSF, 345,000 GRY/199190-20900 VOLTAGE R	2.10%	2.10%
MILL CREEK SUBSTATION	1135331AROC	AROC - SPARE GSU	0.00%	2.10%

Location	Inventory Description	Quantity	Unit Cost	Value	Percentage
MILL CREEK SUBSTATION	GSU SEE VOLUMES OF INVENTORY IN FILE MARKED W-47				
MILL CREEK UNIT 1	AROC - STORAGE PILE				2.10%
MILL CREEK UNIT 1	STORAGE PILE				0.00%
MILL CREEK UNIT 3	AROC - ASH POND				2.39%
MILL CREEK UNIT 3	ASH POND				0.00%
MILL CREEK UNIT 3	AROC - STORAGE TANKS				3.03%
MILL CREEK UNIT 3	13-06-2 FUEL OIL TANKS AND ACCESSORIES				0.00%
MILL CREEK UNIT 3	AROC - LANDFILL				3.03%
MILL CREEK UNIT 4	MC A POZOTEC LANDFILL				2.61%
MILL CREEK UNIT 4	AROC - HAZARDOUS MATERIAL STORAGE				2.82%
MILL CREEK UNIT 4	AROC - LAB				0.00%
MILL CREEK UNIT 4	AROC - RADIATION				0.00%
MILL CREEK UNIT 4	AROC - CHEMICAL TANKS				2.61%
MILL CREEK-SO2 UNIT 4	13-05-62 STEEL REACTION TANKS				0.00%
MILL CREEK-SO2 UNIT 4	AROC - COAL STORAGE				5.38%
TRIMBLE COUNTY UNIT 1	05-03 LIME, COAL, FUEL OIL STORAGE AREA				0.00%
TRIMBLE COUNTY UNIT 1	AROC - ASH POND				2.40%
TRIMBLE COUNTY UNIT 1	05-13 RELOCATE CORN CREEK, EMERGENCY FLYASH AND SLUDGE PONDS				0.00%
TRIMBLE COUNTY UNIT 1	AROC - SEWAGE PLANT				2.40%
TRIMBLE COUNTY UNIT 1	50-02 SEWAGE TREATMENT PLANT EQUIPMENT				0.00%
TRIMBLE COUNTY UNIT 1	AROC - HAZARDOUS MATERIAL				2.40%
TRIMBLE COUNTY UNIT 1	AROC - NUCLEAR				0.00%
TRIMBLE COUNTY UNIT 1	GSU TRANSFER FROM TRIMBLE CO SWITCHING STATION (A78-514 A67600A)				2.31%
TRIMBLE COUNTY UNIT 1					0.00%
TRIMBLE COUNTY UNIT 1					2.40%

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to First Data Request of Commission Staff

Dated January 19, 2010

Question No. 57

Responding Witness: Shannon L. Charnas

Q-57. Provide the following information concerning the costs for the preparation of this case:

a. A detailed schedule of expenses incurred to date for the following categories:

- (1) Accounting;
- (2) Engineering;
- (3) Legal;
- (4) Consultants; and
- (5) Other Expenses (Identify separately).

For each category, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of any invoices, contracts, or other documentation that support charges incurred in the preparation of this rate case. Indicate any costs incurred for this case that occurred during the test year.

b. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in (a) above, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.

c. During the course of this proceeding, provide monthly updates of the actual costs incurred, in the manner requested in (a) above. Updates will be due the last business day of each month, through the month of the public hearing.

A-57. a. See attached.

b. See attached.

c. The Company will provide monthly updates as requested.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Schedule of Rate Case Preparation Costs

Response to Commission's Order

Dated January 19, 2010

Question No. 57(a)

Responding Witness: Shannon L. Charnas

Date	Invoice #	Vendor Name	Hours (2)	Rate/Hr	Amount	Description	Account
28-Oct-09	631257	STOLL KEENON OGDEN PLLC	14.06	232.08	3,261.95	PROFESSIONAL SERVICES	0100.303.008930.026900.186021.0000.0321.0000
16-Nov-09	634759	STOLL KEENON OGDEN PLLC	46.01	220.79	10,159.38	PROFESSIONAL SERVICES	0100.303.008930.026900.186021.0000.0321.0000
8-Dec-09	636756	STOLL KEENON OGDEN PLLC	89.93	229.55	20,643.35	PROFESSIONAL SERVICES	0100.303.008930.026900.186021.0000.0321.0000
		SUBTOTAL LEGAL OUTSIDE COUNSEL LG&E ELECTRIC			34,064.68		
		TOTAL LEGAL OUTSIDE COUNSEL LG&E ELECTRIC			34,064.68		
2-Nov-09	2009111	THE PRIME GROUP LLC	2.86	200.00	572.40	Cost of service and rate design development	0100.303.008960.021440.186021.0000.0305.0000
7-Dec-09	134010009442	MERCER US INC	(1)	(1)	5,033.30	Pension, post-retirement and post-employment projections	0100.303.008960.025680.186021.0000.0305.0000
		SUBTOTAL CONSULTANTS LG&E ELECTRIC			5,605.70		
		TOTAL CONSULTANTS LG&E ELECTRIC			5,605.70		
		TOTAL LG&E ELECTRIC			39,670.38		
28-Oct-09	631257	STOLL KEENON OGDEN PLLC	8.04	232.08	1,866.91	PROFESSIONAL SERVICES	0100.503.008930.026900.186022.0000.0321.0000
16-Nov-09	634759	STOLL KEENON OGDEN PLLC	26.33	220.79	5,814.49	PROFESSIONAL SERVICES	0100.503.008930.026900.186022.0000.0321.0000
8-Dec-09	636756	STOLL KEENON OGDEN PLLC	51.47	229.55	11,814.74	PROFESSIONAL SERVICES	0100.503.008930.026900.186022.0000.0321.0000
		SUBTOTAL LEGAL OUTSIDE COUNSEL LG&E GAS			19,496.14		
		TOTAL LEGAL OUTSIDE COUNSEL LG&E GAS			19,496.14		
2-Nov-09	2009111	THE PRIME GROUP LLC	1.64	200.00	327.60	Cost of service and rate design development	0100.503.008960.025680.186022.0000.0305.0000
7-Dec-09	134010009442	MERCER US INC	(1)	(1)	2,880.70	Pension, post-retirement and post-employment projections	0100.503.008960.025680.186022.0000.0305.0000
		SUBTOTAL CONSULTANTS LG&E GAS			3,208.30		
		TOTAL CONSULTANTS LG&E GAS			3,208.30		
		TOTAL LG&E GAS			22,704.44		
		TOTAL RATE CASE EXPENSES @ 12/31/2009			62,374.82		

Note (1) - Rate per hour and total hours information is not available from this vendor.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Schedule of Ratecase Preparation Costs

Response to Commission's Order

Dated January 19, 2010

Question No. 57(b)

Responding Witness: Shannon L. Charnas

LINE NO				
1	ESTIMATED EXPENSES			
2	VENDOR	RATE	TOTAL UNITS	TOTAL ESTIMATED
3	ELECTRIC			
4	LEGAL	\$ 227.00	1,079	\$ 245,000.00
5	CONSULTANTS	240.00	492	118,000.00
6	NEWSPAPER ADVERTISING			575,000.00
7	PRINTING COSTS & OTHER SUPPLIES			17,000.00
8	TOTAL ELECTRIC			955,000.00
9	GAS			
10	LEGAL	\$ 227.00	352	\$ 80,000.00
11	CONSULTANTS	240.00	163	39,000.00
12	NEWSPAPER ADVERTISING			192,000.00
13	PRINTING COSTS & OTHER SUPPLIES			6,000.00
14	TOTAL GAS			317,000.00
15	TOTAL PROJECTED COST			\$ 1,272,000.00

Note: Estimate of 2009 Rate Case expenses are based upon the recoverable 2008 Rate Case expense with the exception of newspaper advertising which was based upon an estimate received from the Kentucky Press.

Recoverable 2008 Rate Case Expenses

Electric	
Legal	\$ 243,803.20
Consultants	124,874.44
Newspaper Advertising	358,461.57
Printing Costs & other Supplies	16,130.89
Total Electric	<u>743,270.10</u>
Gas	
Legal	81,267.71
Consultants	41,716.25
Newspaper Advertising	120,176.43
Printing Costs & other Supplies	5,819.06
Total Gas	<u>248,979.45</u>
Total	<u>\$ 992,249.55</u>

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 58

Responding Witness: Shannon L. Charnas

- Q-58. Provide a copy of LG&E's most recent depreciation study. If no such study exists, provide a copy of LG&E's most recent depreciation schedule. The schedule should include a list of all pipeline and related facilities by account number, service life and accrual rate for each, the methodology that supports the schedule, and the date the schedule was last updated.
- A-58. 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.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

**Response to First Data Request of Commission Staff
Dated January 19, 2010**

Question No. 59

Responding Witness: Lonnie E. Bellar

- Q-59. Describe the status of any outstanding recommendations relating to electric and/or gas operations contained in LG&E's management audits. Identify any savings or costs related to management audit recommendations, the impact of which is not already reflected in the test year of this case.
- A-59. There are no outstanding recommendations relating to management audits of LG&E. Any savings or costs related to prior management audit recommendations are reflected in the test year of this rate case.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2009-00549

Response to First Data Request of Commission Staff

Dated January 19, 2010

Question No. 60

Responding Witnesses: Lonnie E. Bellar / Robert M. Conroy

Q-60. Concerning LG&E's electric and gas demand side management ("DSM") programs:

- a. Describe the status of the electric and gas DSM programs during and as of test-year end.
- b. Identify the revenues and expenses associated with LG&E's electric and gas DSM programs during the test year. Provide the information for electric and gas DSM programs separately. Include the account number used to record revenue and expense transactions for the electric and gas DSM programs.

A-60. a. On July 19, 2007, LG&E filed their proposed Demand Side Management ("DSM") program filing (KPSC Case No 2007-00319). The filing was approved by the Kentucky Public Service Commission on March 31, 2008. The approved DSM portfolio included: Residential Conservation (energy audits); Residential and Commercial Load Management; Residential Low Income Weatherization; and Commercial Conservation (energy audits); Responsive Pricing and Smart Metering Pilot; Residential High Efficiency Lighting; Residential New Construction; Residential and Commercial HVAC Diagnostics and Tune Up; Customer Education and Public Information; and a Dealer Referral Network.

Following approval of the filing, the Energy Efficiency Management continued to identify and hire qualified employees, draft and execute Requests for Proposals related to third-party contractor/vendors for equipment and services related to the programs, negotiate contracts with the successful contractors/vendors, develop implementation plans for each program and implement and operate the programs.

As some of the programs were existing prior to the filing, the existing Company employees and third-party vendors continued to provide services as the work was re-bid causing no drop in customer service or offerings. These programs included: Residential and Commercial Load Management, Residential Low Income Weatherization, Residential and Commercial

Conservation (on-site energy audits), and Responsive Pricing and Smart Metering Pilot. The remaining programs became operational, between September 2008 and March 2009.

By the end of the test year, all of the programs in the DSM portfolio were fully deployed. LG&E views the DSM portfolio elements as having excellent savings potential and the ability to empower customers to better manage their personal energy consumption.

- b. See attached.

Louisville Gas and Electric Company		
Case No. 2009-00549		
Electric DSM Revenues and Expenses For the Test Year Ended October 31, 2009		
Electric Revenues		
<u>Account</u>	<u>Revenue Class</u>	<u>Amount</u>
440101	Residential	\$ 9,185,207
442101	Small Commercial	1,014,768
442201	Large Commercial	1,520,536
445101	Public Authority	<u>486,735</u>
	Total	\$ 12,207,246
Electric Expenses		
908005		\$ 7,314,564

Louisville Gas and Electric Company		
Case No. 2009-00549		
Gas DSM Revenues and Expenses		
For the Test Year Ended October 31, 2009		
Gas Revenues		
Account	Revenue Class	Amount
480101	Residential	\$ 2,206,757
481101	Commercial	90,207
482101	Public Authority	15,975
489101	Transportation	6,615
	Total	\$ 2,319,554
 Gas Expenses		
908005		\$ 1,898,813

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

RECEIVED

FEB 16 2010

PUBLIC SERVICE
COMMISSION

In the Matter of:

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

PETITION OF
LOUISVILLE GAS AND ELECTRIC COMPANY
FOR CONFIDENTIAL PROTECTION

Louisville Gas and Electric Company (“LG&E”) petitions the Kentucky Public Service Commission (“Commission”) pursuant to 807 KAR 5:001 § 7 and KRS 61.878(1)(a) to grant confidential protection to certain information that would readily identify individual LG&E employees and make known each individual’s compensation, which information LG&E is providing in response to Item No. 46 of the First Data Request of Commission Staff, dated January 19, 2010, in the above-captioned proceeding. LG&E further petitions the Commission pursuant to 807 KAR 5:001 § 7 and KRS 61.878(1)(k) and (l) to grant confidential protection to LG&E’s pro forma 2008 federal and state tax returns and supporting schedules, which LG&E seeks to provide in response to Commission Staff’s First Request to LG&E No. 26a(8). In support of this Petition, LG&E states as follows:

1. On December 30, 2009, LG&E served notice of its intent to file a rate application for a general adjustment of its electric base rates with the Commission. On January 19, 2010, the Commission Staff issued its First Set of Data Requests to LG&E. On January 29, 2010, LG&E filed with the Commission an application proposing changes in its base rate tariffs.

2. Commission Staff Data Request No. 46 asks LG&E to produce the salary and other private personal information of some of its employees. The Kentucky Open Records Act

“Act”) exempts from disclosure certain private and personal information.¹ The Kentucky Court of Appeals has stated, “information such as ... wage rate ... [is] generally accepted by society as [a] detail[] in which an individual has at least some expectation of privacy.”² The Commission should therefore give confidential treatment to the information redacted from LG&E’s response to Item No. 46, because disclosing the contents thereof—which includes each employee’s compensation and annual increase for three years—would invade the privacy rights of the individuals named. The Commission should also grant confidential protection to previous executive officers’ salaries, which LG&E is providing to be responsive to Item No. 46. (As stated in Paragraph No. 5 below, however, LG&E is providing a complete response, including this information, to the Commission under seal.) These individuals’ compensation, which LG&E does not otherwise publicly report, is personal and private information that should not be in the public realm. LG&E’s employees therefore have a reasonable expectation that LG&E will maintain the confidentiality of their compensation information, the disclosure of which would constitute an unwarranted invasion of personal privacy in contravention of KRS 61.878(1)(a).

Providing confidential protection for the compensation information of LG&E’s employees would fully accord with the purpose of the Act, which is to make government and its actions open to public scrutiny. Concerning the rationale for the Act, the Kentucky Court of Appeals has stated:

[T]he public’s ‘right to know’ under the Open Records Act is premised upon the public’s right to expect its agencies properly to execute their statutory functions. In general, inspection of records may reveal whether the public servants are indeed serving the public, and the policy of disclosure provides impetus for an agency steadfastly to pursue the public good. At its most basic level, the

¹ KRS 61.878(1)(a).

² Zink v. Department of Workers’ Claims, Labor Cabinet, 902 S.W.2d 825, 828 (Ky. Ct. App. 1994).

purpose of disclosure focuses on the citizens' right to be informed as to what their government is doing.³

Citing the Court of Appeals, the Kentucky Office of the Attorney General (“AG”) stated in an Open Records Decision (“ORD”), “If disclosure of the requested record would not advance the underlying purpose of the Open Records Act, namely exposing agency action to public scrutiny, then countervailing interests, such as privacy, must prevail.”⁴

LG&E’s redacted response to Item No. 46 provides the compensation information for the same set of employees as in the unredacted version provided to the Commission, but in an averaged manner that protects the identities and particular compensation information of individual employees. The public can use the average compensation information to evaluate the Commission’s determination of the reasonableness of that compensation. Though there may be certain citizens who are curious to know particular LG&E employees’ compensation information, mere curiosity is not sufficient to overcome the employees’ right to privacy in that information. As the AG stated in another ORD, quoting the Kentucky Court of Appeals, “[T]he policy of disclosure [under the Act] is purposed to subserve the public interest, not to satisfy the public’s curiosity”⁵

Moreover, in an order approving LG&E’s petition for confidential treatment in Case No. 89-374, the Commission stated that salary information “should be available for customers to determine whether those salaries are reasonable,” but “the right of each individual employee within a job classification to protect such information as private outweighs the public interest in

³ Zink v. Department of Workers’ Claims, Labor Cabinet, 902 S.W.2d 825, 828-29 (Ky. Ct. App. 1994).

⁴ In re: James L. Thomerson/Fayette County Schools, KY OAG 96-ORD-232 (Nov. 1, 1996) (citing Zink v. Department of Workers’ Claims, Labor Cabinet, 902 S.W.2d 825 (Ky. Ct. App. 1994)) (emphasis added).

⁵ In re: Becky J. Hartell/Department of Personnel, KY OAG 93-ORD-118 (Oct. 15, 1993) (quoting Kentucky Board of Examiners of Psychologists v. Courier-Journal and Louisville Times Company, 826 S.W.2d 324, 328 (Ky. 1992)).

the information.”⁶ In the same order, the Commission concluded, “Thus, the salary paid to each individual within a classification is entitled to protection from public disclosure.”⁷ The Commission had reached the same conclusion in two previous orders in the same case.⁸ Therefore, LG&E respectfully submits that the average compensation information provided in the redacted version of its response is sufficient to enable the non-intervening public to monitor in an informed way the Commission’s actions in this proceeding, while protecting the privacy rights of LG&E’s employees.

3. The compensation information for which LG&E seeks confidential protection in this case is similar to that provided to the Commission by LG&E in the past. The Commission granted confidential protection of the compensation paid to certain professional employees in a letter from the Executive Director of the Commission dated December 1, 2003, in *In the Matter of: An Investigation Pursuant to KRS 278.260 of the Earnings Sharing Mechanism Tariff of Louisville Gas and Electric Company*, Case No. 2003-00335. A copy of the Executive Director’s letter and of LG&E’s response to the Commission Staff’s Data Request in that

⁶ *In the Matter of: Application of Louisville Gas and Electric Company for an Order Approving an Agreement and Plan of Exchange and to Carry Out Certain Transactions in Connection Therewith*, Case No. 89-374, Order at 2 (Apr. 30, 1997).

⁷ *Id.*

⁸ See *In the Matter of: Application of Louisville Gas and Electric Company for an Order Approving an Agreement and Plan of Exchange and to Carry Out Certain Transactions in Connection Therewith*, Case No. 89-374, Order at 2 (Apr. 4, 1996); *In the Matter of: Application of Louisville Gas and Electric Company for an Order Approving an Agreement and Plan of Exchange and to Carry Out Certain Transactions in Connection Therewith*, Case No. 89-374, Order at 2 (Apr. 8, 1994). See also *In the Matter of: Application of BellSouth Telecommunications, Inc. d/b/a South Central Bell Telephone Company to Modify its Method of Regulation*, Case No. 94-121, Order at 4-5 (July 20, 1995) (“Salaries and wages are matters of private interest which individuals have a right to protect unless the public has an overriding interest in the information. The information furnished, however, only shows the salary range for three labor classifications and does not provide the identity of persons who receive those salaries. Therefore, disclosure of the information would not be an invasion of any employee’s personal privacy, and the information is not entitled to protection.”).

proceeding are attached hereto as Exhibit A. The Commission's Executive Director has also denied such requests in the past.⁹

4. Commission Staff Request No. 26a(8) asks LG&E to provide "federal and state income tax returns for the taxable year ended during the test year, including supporting schedules." Tax-related documents and information merit confidential protection. KRS 61.878(1)(k) exempts from public disclosure "all public records or information the disclosure of which is prohibited by federal law or regulation." Under 26 U.S.C.A. § 6103(a), state officials are prohibited from publicly disclosing any federal income tax return or its contents. Therefore, pro forma federal income tax returns fall within the exemption provided by KRS 61.878(1)(k) and are exempt from disclosure. KRS 61.878(1)(l) exempts from the Kentucky Open Records Act "public records or information the disclosure of which is prohibited or restricted or otherwise made confidential by enactment of the General Assembly." KRS 131.190(1) requires that all income tax information filed with the Kentucky Department of Revenue be treated in a confidential manner. Thus, pro forma state income tax returns are also confidential in nature and are protected from disclosure by KRS 61.878(1)(l). The Commission kept such information confidential in LG&E and Kentucky Utilities Company's most recent base rate cases.¹⁰

5. The information for which LG&E is seeking confidential treatment is not known outside of the Company, and it is not disseminated within LG&E except to those employees with a legitimate business need to know the information.

⁹ See, e.g., *In the Matter of Application of Kentucky Utilities Company for an Adjustment of Base Rates*, Case No. 2008-00251, Letter from Executive Director Stumbo (Sept. 2, 2008); *In the Matter of Application of Louisville Gas and Electric Company for an Adjustment of Its Electric and Gas Base Rates*, Case No. 2008-00252, Letter from Executive Director Stumbo (Sept. 2, 2008).

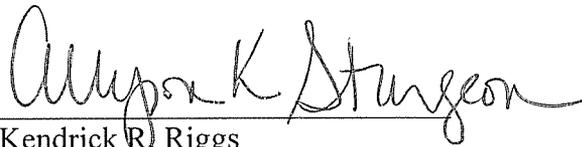
¹⁰ *In the Matter of Application of Kentucky Utilities Company for an Adjustment of Base Rates*, Case No. 2008-00251, and *In the Matter of Application of Louisville Gas and Electric Company for an Adjustment of Its Electric and Gas Base Rates*, Case No. 2008-00252, Letter from Executive Director Stumbo (Oct. 22, 2008).

6. In accordance with the provisions of 807 KAR 5:001 Section 7, LG&E herewith files with the Commission one copy of its response to the Commission Staff's Data Request Nos. 26a(8) and 46 with the confidential information highlighted and ten (10) copies of its response without the confidential information.

WHEREFORE, Louisville Gas and Electric Company respectfully requests that the Commission grant confidential protection for the information described herein.

Dated: February 16, 2010

Respectfully submitted,



Kendrick R. Riggs
Robert M. Watt III
W. Duncan Crosby III
Monica H. Braun
Stoll Keenon Ogden PLLC
2000 PNC Plaza
500 West Jefferson Street
Louisville, Kentucky 40202-2828
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Allyson K. Sturgeon
Senior Corporate Attorney
E.ON U.S. LLC
220 West Main Street
Louisville, Kentucky 40202
Telephone: (502) 627-2088

Counsel for Louisville Gas and Electric Company

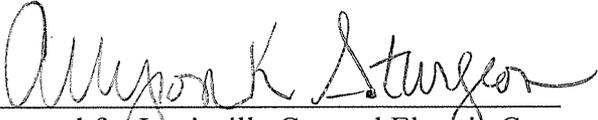
CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the foregoing was served on the following persons on the 16th day of February, 2010, United States mail, postage prepaid:

Dennis G. Howard II
Assistant Attorney General
Office of the Attorney General
Office of Rate Intervention
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Frankfort, KY 40601-8204

Michael L. Kurtz
David F. Boehm
Boehm, Kurtz & Lowry
36 East Seventh Street
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David C. Brown
Stites & Harbison PLLC
400 West Market Street
Suite 1800
Louisville, KY 40202-3352



Counsel for Louisville Gas and Electric Company

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

Exhibit A



Paul E. Patton, Governor
Janie A. Miller, Secretary
Public Protection and
Regulation Cabinet
Thomas M. Dorman
Executive Director
Public Service Commission

COMMONWEALTH OF KENTUCKY
PUBLIC SERVICE COMMISSION
211 SOWER BOULEVARD
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FRANKFORT, KENTUCKY 40602-0615
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(502) 564-3940
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Martin J. Huelsmann
Chairman
Gary W. Gillis
Vice Chairman
Robert E. Spurlin
Commissioner

December 1, 2003

Linda S. Portasik, Esq.
Senior Corporate Attorney
LG&E Energy Corp.
220 West Main Street
Louisville, KY 40232

RE: KU/LG&E's Petition for Confidential Protection
Cases No. 2003-00334 and 2003-00335

Dear Ms. Portasik:

The Commission has received your petition filed November 21, 2003, to protect as confidential certain information relating to the compensation paid to certain professional employees. A review of the information has determined that it is entitled to the protection requested on the grounds relied upon in the petition, and it will be withheld from public inspection.

If the information becomes publicly available or no longer warrants confidential treatment, you are required by 807 KAR 5:001, Section 7(9)(a), to inform the Commission so that the information may be placed in the public record.

Sincerely,

A handwritten signature in black ink, appearing to read "Thomas M. Dorman".

Thomas M. Dorman
Executive Director

cc: Parties of Record



AN EQUAL OPPORTUNITY EMPLOYER M/F/D

Michael S. Beer
Vice President, Rates & Regulatory
Louisville Gas and Electric Company
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P. O. Box 32010
Louisville, KY 40232-2010

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Honorable Linda S. Portasik
Senior Corporate Attorney
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P. O. Box 32010
Louisville, KY 40232-2010

Honorable Kendrick R. Riggs
Attorney at Law
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Louisville, KY 40202

John Wolfram
Manager, Regulatory Policy/Strategy
Louisville Gas and Electric Company
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P. O. Box 32010
Louisville, KY 40232-2010

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

RECEIVED

NOV 21 2003

PUBLIC SERVICE
COMMISSION

In the Matter of:

AN INVESTIGATION PURSUANT TO KRS)
278.260 OF THE EARNINGS SHARING)
MECHANISM TARIFF OF KENTUCKY) CASE NO. 2003-00334
UTILITIES COMPANY)

AND

AN INVESTIGATION PURSUANT TO KRS)
278.260 OF THE EARNINGS SHARING)
MECHANISM TARIFF OF LOUISVILLE) CASE NO. 2003-00335
GAS AND ELECTRIC COMPANY)

PETITION
OF KENTUCKY UTILITIES COMPANY AND
LOUISVILLE GAS AND ELECTRIC COMPANY
FOR CONFIDENTIAL PROTECTION

Kentucky Utilities Company ("KU") and Louisville Gas and Electric Company ("LG&E") (collectively, the "Companies") hereby petition the Public Service Commission of Kentucky ("Commission"), pursuant to 807 KAR 5:001, Section 7, to grant confidential protection to certain information relating to the compensation paid to certain professional employees, which information is being provided in response to Commission Data Request Nos. 6 and 26 (proffered October 30, 2003) in the above-captioned proceedings. In support of this Petition, KU and LG&E state as follows:

1. The Kentucky Open Records Act exempts from disclosure certain information of a personal nature. KRS 61.878(1)(a). The above-referenced compensation information contains

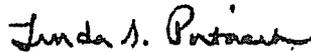
such sensitive personal information, the disclosure of which would constitute a clearly unwarranted invasion of privacy.

2. The information for which KU and LG&E are seeking confidential treatment is not known outside of the Companies, and it is not disseminated within KU and LG&E except to those employees with a legitimate business need to know the information, such as employees within the Human Resources department.

3. In accordance with the provisions of 807 KAR 5:001 Section 7, the Companies are filing herein one copy of their respective responses to Commission Request Nos. 6 and 26 with the confidential information highlighted, and ten (10) copies for public inspection, with such confidential information fully redacted.

WHEREFORE, Kentucky Utilities Company and Louisville Gas and Electric Company respectfully request that the Commission grant confidential protection, or in the alternative, schedule an evidentiary hearing on all factual issues.

Respectfully submitted,



Linda S. Portasik
Senior Corporate Attorney
220 West Main Street
P.O. Box 32010
Louisville, Kentucky 40232
Telephone: (502) 627-2557

COUNSEL FOR
LOUISVILLE GAS AND
ELECTRIC COMPANY

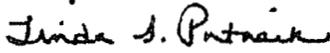
CERTIFICATE OF SERVICE

I hereby certify that a true copy of the foregoing was served via U.S. mail, first-class, postage prepaid, this 21st day of November, 2003.

Elizabeth A. Blackford, Esq.
Assistant Attorney General
Office for Rate Intervention
1024 Capital Center Drive
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Nashville, Indiana 47448



Counsel for Louisville Gas and Electric
Company and Kentucky Utilities Company

CONFIDENTIAL INFORMATION REDACTED

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2003-00335

Response to First Data Request of Commission Staff dated October 30, 2003

Question No. 6

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

Q-6. Refer to pages 5 and 6 of the Pottinger Testimony. Concerning the impact that the E.ON AG ("E.ON") acquisition had on incentive payments in 2002, prepare a comparison showing the level of incentives actually awarded versus what the levels would have been absent the impact of the E.ON merger agreement. Include an explanation of the impacts of the merger agreement on the incentive payments.

A-6. Total annual incentive paid in 2002 = [REDACTED]

Total calculated using actual 2002 results = [REDACTED]

Difference = [REDACTED]

Only \$ [REDACTED] of the difference was paid to officers. The remainder was paid to employees below the officer level.

The E.ON merger agreement provided protection of bonuses at a minimum of target for 2002.

The figures above include incentive payments made to employees of all companies, not just LG&E.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2003-00335

Response to First Data Request of Commission Staff dated October 30, 2003

Question No. 26

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

- Q-26. For each senior executive participating in the ESTICP and for each key employee participating in the LTICP, provide the following information for calendar years 2000, 2001, and 2002. Identify the participating employees by job title only.
- a. The total compensation paid to the employee.
 - b. A breakdown of the total compensation between the following categories:
 - (1) Base salary.
 - (2) ESTICP.
 - (3) LTICP.
 - (4) Other incentive and/or compensation plans.
 - c. Indicate the amount of the total compensation directly charged to LG&E, LG&E Services, LG&E Energy, and other LG&E Energy affiliates and subsidiaries.
 - d. Indicate the amount of the total compensation allocated from LG&E Services to LG&E.
 - e. Indicate the amount of the total compensation allocated from other LG&E Energy affiliates and subsidiaries to LG&E.
- A-26. a. The attached schedule, filed under seal pursuant to the Company's Petition for Confidential Treatment submitted concurrently herewith, shows the base, ESTICP and LTICP by officer in position at the end of each calendar year. Please note, as we have previously discussed, that no ESTIP nor LTICP has been charged to the utility's ratepayers. Furthermore, the only portion of the compensation expense charged to the ratepayers is a very modest portion of the officers' base salaries.
- b. (1) Base salary reflected in the schedule is the gross wage earned for the respective officer in each calendar year.

- (2) ESTICP reflected in the schedule is the short-term incentive earned for the calendar year, paid in the beginning of the following year, with the exception of 2000 which was paid at the end of 2000.
- (3) LTICP reflected in the schedule are those components paid during the calendar year. These components are stock option exercises, performance unit payouts and the vesting of restricted stock awards.
- (4) The above items reflect the only incentive and/or compensation plans for the relevant years. The Company does have various perquisites, programs and specific employee arrangements that are not based on company performance, are not paid pursuant to a plan and accordingly are not reflected in the schedule.

Other than the short and long term incentive plans, there are no other compensation plans available to the senior executives and key employees of LG&E, LG&E Services, and LG&E Energy. Base salary is not administered through a compensation plan, rather company policy and practice.

- c. The amounts charged to LG&E, LG&E Services, LG&E Energy, and other LG&E Energy affiliates and subsidiaries are all amounts except those labeled "paid time off". "Paid time off" is handled through a clearing account which is part of the burden process, generally following the allocation of base pay.
- d. The schedule reflects the amount of base salary, ESTICP and LTICP allocated to LG&E.
- e. No amounts were allocated from other LG&E Energy affiliates and subsidiaries to LG&E.

CONFIDENTIAL INFORMATION REDACTED

CONFIDENTIAL INFORMATION

2000 Compensation Summary

2000 Compensation Summary	2000	2001	2002
Base Salary			
Short-Term Incentive Plan			
Long-Term Incentive Plan			
Total			
Accounting Description for Base			
LOAS			
LOAS-Below the line			
KU			
KU-Below the line			
LOAS Energy and other Non-Utility Activities			
Total			
Accounting Description for Short-Term Incentive			
LOAS			
LOAS-Below the line			
KU			
KU-Below the line			
LOAS Energy and other Non-Utility Activities			
Total			
Accounting Description for Long-Term Incentive			
LOAS			
LOAS-Below the line			
KU			
KU-Below the line			
LOAS Energy and other Non-Utility Activities			
Total			
Accounting Description Summary			
LOAS			
LOAS-Below the line			
KU			
KU-Below the line			
LOAS Energy and other Non-Utility Activities			
Total			

CONFIDENTIAL INFORMATION REDACTED

	CONFIDENTIAL INFORMATION	
	For 2001	Total
2001 Compensation Summary		
Base Salary		
Short Term Incentive Plan		
Long-Term Incentive Plan		
Total		
Accounting Distribution for Base		
LOAS		
LOAS-Below the line		
RII-Below the line		
LOAS Energy and other Non-Utility Activities		
Field Travel CE		
Total		
Average Check for Short Term Incentive		
LOAS		
LOAS-Below the line		
RII-Below the line		
LOAS Energy and other Non-Utility Activities		
Total		
Average Check for Long Term Incentive		
LOAS		
LOAS-Below the line		
RII-Below the line		
LOAS Energy and other Non-Utility Activities		
Total		
Accounting Distribution Summary		
LOAS		
LOAS-Below the line		
RII		
RII-Below the line		
LOAS Energy and other Non-Utility Activities		
Field Travel CE		
Total		

