

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

RECEIVED
AUG 14 2012
PUBLIC SERVICE
COMMISSION

In the Matter of:

APPLICATION OF KENTUCKY)
UTILITIES COMPANY FOR AN) CASE NO. 2012-00221
ADJUSTMENT OF ITS ELECTRIC)
RATES)

**PETITION OF KENTUCKY UTILITIES COMPANY
FOR CONFIDENTIAL PROTECTION**

Kentucky Utilities Company (“KU”) hereby petitions the Kentucky Public Service Commission (“Commission”) pursuant to 807 KAR 5:001, Section 7 and KRS 61.878(1) to grant confidential protection for the items described herein, which KU seeks to provide in response to the Attorney General’s Initial Requests for Information. The specific Requests for Information for which KU seeks confidential protection are: 47, 87, 89, 90, 91, 92, 95, 97, 98, 104, 115, 162, 167, 174, 179, 184, and 201. In support of this Petition, KU states as follows:

1. On June 29, 2012, KU filed with the Commission an application proposing changes in its base rate tariffs. On July 31, 2012, the Attorney General issued his First Set of Data Requests to KU.

Confidential or Proprietary Commercial Information (KRS 61.878(1)(c))

2. The Kentucky Open Records Act exempts from disclosure certain commercial information. KRS 61.878(1)(c). To qualify for this exemption and, therefore, maintain the confidentiality of the information, a party must establish that the material is of a kind generally recognized to be confidential or proprietary, and the disclosure of which would permit an unfair commercial advantage to competitors of the party seeking confidentiality.

3. Request No. 47 asks KU to provide a copy of the Ventyx report. The “Ventyx report” refers to a depreciation-related document titled “An Economic Life Assessment Study of

Generating Assets LG&E and KU,” which was completed by Ventyx, an ABB Company. KU is providing the report in response, but confidential protection is merited for the commercially sensitive matter. Specifically, the report contains the proprietary methodologies Ventyx uses in its analyses. The report is also subject to a confidentiality agreement between Ventyx and KU whereby KU must receive authorization to disclose the document. KU has received permission to disclose the document confidentially, but as of August 14, 2012, has not received permission to file a public version of the document. Ventyx has agreed to review the document, identify the material it considers proprietary, and allow KU to file a public version with the confidential material redacted.¹ Publicly disclosing the report without the confidential, proprietary information redacted will allow Ventyx’s competitors to review and analyze the methodologies and analyses that Ventyx utilizes in its work, thereby conferring an unfair commercial advantage on the competitors. Moreover, because KU and the vendor consider the information confidential and proprietary, they entered into a confidentiality agreement to recognize the proprietary nature of the work. For KU, public disclosure of such information would allow future vendors to see the terms upon which KU commonly does business and could affect future bids. For Ventyx, the methodologies and terms it employs in the study are proprietary information that should not be disclosed to its competitors.

4. Request No. 87 asks KU to provide details related to “major plant construction projects representing plan additions costing more than \$5 million during 2009, 2010, 2011, and 2012.” Request No. 201 asks KU to “provide any and all internal studies and correspondence from 2008-2012, inclusive, concerning FASB Statement No. 143, FIN 47, and FERC Order No. 631 in RM-02-7-000.” Included in response to both of these requests are documents containing

¹ KU expects to supplement its response to Request No. 47 with a public version of the document by August 15, 2012.

confidential and proprietary information. Much of this confidential material is contained within documents such as Authorization for Investment Proposals and memoranda prepared for the Investment Committee. These documents include detailed cost analyses and assumptions, references to third-party vendors, copies of contracts and invoices, internal business processes and other material that, if disclosed, will place KU at a disadvantage by allowing vendors to review KU's past and upcoming spending plans, and the timing thereof. Public disclosure allows vendors to submit bids based upon past practices that are confidential and proprietary.

5. Request No. 167 asks KU to provide invoices from and information related to the organizations for which KU is a member, including the formula used to compute the amount of dues, as well as partial or complete credit card numbers. The information requested is confidential, proprietary, and personal in nature; therefore, confidential protection is merited. The organizations for which KU is a member set their dues using formulae that are confidential and proprietary to the organizations. Additionally, the invoices submitted by the organizations contain confidential and private information such as account numbers. Therefore, KU is also requesting confidential protection under KRS 61.878(1)(a) for this request as account information has been recognized by the Attorney General to be confidential.

6. Request No. 174 asks KU to provide information related to settlements resulting from claims against KU. Publicly disclosing the amounts KU settles claims for, while also stating the type of claims, would allow potential counterparties and their counsel to have detailed information about KU's settlement practices—practices which are confidential to KU and its legal counsel. Additionally, KU, and counterparties, generally consider the settlement agreements they enter into as confidential.² Requiring public disclosure of settlement agreements, even without identifying the parties involved, could allow the public to easily

surmise the identity of KU's counterparty by researching or recollecting past news events. Therefore, public disclosure would also violate the personal expectation of privacy embodied by KRS 61.878(1)(a) for "information of a personal nature where the public disclosure thereof would constitute a clearly unwarranted invasion of personal privacy."

7. Request No. 179 asks KU to provide information related to fees for lines of credit. This financial information is considered confidential by both KU and the third-party financial institution. Publicly releasing information about the third-parties KU does business with on financial matters will discourage financial institutions from transacting business with KU. Additionally, publicly releasing the fees KU is charged by financial institutions will provide nonparty financial institutions with confidential and proprietary information regarding how much to charge KU and how much their competitors are charging.

8. In response to Request No. 184, KU is supplying documents that contain a number of different corporations' bank account and routing information throughout, as well as partial or complete credit card numbers. Because such information is confidential and proprietary information of those companies, the public disclosure of which could harm KU by making such companies unwilling to do further business with KU, KU requests confidential protection for the documents containing such information. In addition to seeking protection for such information under this provision of the Open Records Act, KU further seeks protection for this information under KRS 61.878(1)(a), which protects sensitive personal information. The Kentucky Attorney General has consistently held that bank account numbers are information deserving confidential protection under that provision.³

² Cf. Kentucky Rule of Evidence 408 (making compromises and offers of compromise inadmissible).

³ See, e.g., 99-ORD-34 at 6 ("[D]epositor information ... is well recognized as confidential information[.]"); 94-ORD-91 ("[T]his Office has consistently held that social security numbers, as well as other numerical identifiers such as bank account numbers, may be excluded from public inspection, pursuant to KRS 61.878(1)(a)[.]").

Confidential Personal Information (KRS 61.878(1)(a))

9. Request No. 162 asks KU to “list by customer and amount and by year for the period 2008 through 2011 any uncollectible accounts which have been written off and which exceeded \$1,000.00.” KU is supplying such information, but seeks confidential protection for private, customer-identifying information (i.e., customer names and account numbers) contained in their responses. KU believes protecting such information is particularly important in this time of ever-increasing identity theft.

Confidential Information Protected from Disclosure by Federal or State Law (KRS 61.878(1)(k) and (l))

10. Request Nos. 89-92, 95, 97, 98, 104, and 115 ask KU to provide copies of federal and state tax returns, as well as supporting tax information, schedules, calculations, and descriptions for the years 2009, 2010, and 2011. 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. § 6103(a), state officials are prohibited from publicly disclosing any federal income tax return or its contents. Therefore, federal income tax returns and their content 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, state income tax returns and the information they contain are also confidential in nature and are protected from disclosure by KRS

61.878(1)(l). The Commission has previously kept such information confidential in LG&E's and KU's base rate cases.⁴

11. The information for which KU is seeking confidential treatment is not known outside of the Company, and it is not disseminated within KU except to those employees with legitimate business need to know the information.

12. To satisfy the provisions of the Commission's June 22, 2012 Order in this proceeding concerning electronic filing procedures, KU will timely file with the Commission one copy of the Confidential Information in paper medium and one copy of the Confidential Information in electronic medium on a DVD, except in cases where the Confidential Information exceeds 1,000 pages for that question. For those attachments for which the Confidential Information exceeds 1,000 pages, KU is filing simultaneously herewith a Motion to Deviate which requests that the Commission allow the Confidential Information to be filed only in electronic medium on a DVD due to the voluminous nature of the Confidential Information in paper medium. KU, in accordance with the Commission's June 22, 2012 Order, is also providing a copy of the redacted material. For those individual attachments for which the entire attachment is confidential, KU is marking the header or footer of the document with the word "CONFIDENTIAL" and only a slipsheet referencing confidentiality will appear in the public record as the proposed method of an "other reasonable means" to comply with the Commission's June 22, 2012 Order. For those attachments to responses for which only a portion of the material

⁴ See, e.g., *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).

is confidential, the Confidential Information is redacted from the public version and highlighted in the confidential version.⁵

WHEREFORE, Kentucky Utilities Company respectfully requests that the Commission grant confidential protection for the information described herein.

Dated: August 14, 2012

Respectfully submitted,



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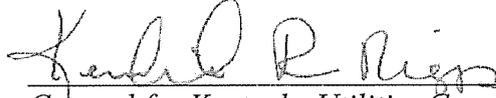
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⁵ The only exception to this process is the attachment in response to Request No. 201, which has a both a confidential portion and public portion. Because the confidential attachment is voluminous, it is designated confidential by having the word “CONFIDENTIAL” in the header of footer of each page. A slip sheet at the end of the public portion notes that the remainder of the attachment is confidential and has been provided under seal.

CERTIFICATE OF COMPLIANCE

In accordance with Ordering Paragraph No. 10 of the Commission's June 22, 2012 Order, this is to certify that Kentucky Utilities Company's August 14, 2012 electronic filing of the Petition for Confidential Protection is a true and accurate copy of the same document being filed in paper medium; that the electronic filing has been transmitted to the Commission on August 14, 2012; that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding; and that an original and two copies in paper medium of the Petition are being hand delivered to the Commission on August 14, 2012.



Counsel for Kentucky Utilities Company

KENTUCKY UTILITIES COMPANY

CASE NO. 2012-00221

**Response to Attorney General's Initial Requests for Information
Dated July 31, 2012**

Question No. 47

Responding Witness: Shannon L. Charnas

- Q-47. Reference the Charnas testimony, p. 3. Provide a copy of the Ventyx report.
- A-47. See attached. The Ventyx report is subject to a confidentiality agreement with the vendor and is being provided under seal pursuant to a petition for confidential treatment. The Company will supplement this response with a public version of the document once the vendor has redacted its proprietary information and given the Company permission to file the report publicly. The Company expects to do so by Wednesday, August 14, 2012.

The entire attachment is
Confidential and
provided separately
under seal.

KENTUCKY UTILITIES COMPANY

CASE NO. 2012-00221

**Response to Attorney General's Initial Requests for Information
Dated July 31, 2012**

Question No. 87

Responding Witness: Lonnie E. Bellar

- Q-87. For major plant construction projects representing plant additions costing more than \$5 million added during 2009, 2010, 2011 and 2012 to date please state the following:
- a. Description of project.
 - b. Any economic feasibility studies done in a relationship to the project.
 - c. Any related cost savings achieved as a result of adding the addition.
 - d. Whether the project was for replacement, for new growth, environmental, or other.
 - e. Description of why the project was necessary.
- A-87. a. – e. See the attached table and supporting documents. The information requested is confidential and proprietary, and is being provided under seal pursuant to a petition for confidential treatment.

The entire attachment is
Confidential and
provided separately
under seal.

KENTUCKY UTILITIES COMPANY

CASE NO. 2012-00221

**Response to Attorney General's Initial Requests for Information
Dated July 31, 2012**

Question No. 89

Responding Witness: Ronald L. Miller

Q-89. Please provide a copy of the corporate federal tax returns and supporting "M" schedules for 2009, 2010 and 2011.

A-89. The 2009 pro forma federal tax return is attached and provided under seal. The information requested is confidential and proprietary, and is being provided under seal pursuant to a petition for confidential treatment.

The 2010 pro forma federal return was filed in this case in Response to the Commission's First Data Request Number 26(a)(8). The 2011 federal tax return has not yet been prepared; this return will be filed before September 15, 2012.

The entire attachment is
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KENTUCKY UTILITIES COMPANY

CASE NO. 2012-00221

**Response to Attorney General's Initial Requests for Information
Dated July 31, 2012**

Question No. 90

Responding Witness: Ronald L. Miller / Counsel

Q-90. Please provide detailed calculations of federal income taxes (budgeted and actual) for the year ended 2009, 2010 and 2011.

A-90. Consistent with its historical practice, the Company does not disclose information relating to budgets. Such projections are only estimates; there is no guarantee that such projections will be realized; and the estimates are based on a number of assumptions that may change over time. The Company has used an historic test year in this proceeding; not a forecasted test year. The Commission determined in its September 6, 1990 Ruling and in its September 21 and October 18, 1990 Orders in Case No. 90-158 that such information is not discoverable in historical test year rate cases. Without waiver of this objection, the Company provides the following actual information:

The 2009 and 2010 calculations of federal income taxes for our year-end estimate and actual per the return is provided under seal. The 2011 calculation of federal income taxes for our year-end estimate is also included. The information requested is confidential and proprietary, and is being provided under seal pursuant to a petition for confidential treatment.

The 2011 federal tax return has not yet been prepared; this return will be filed before September 15, 2012.

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KENTUCKY UTILITIES COMPANY

CASE NO. 2012-00221

**Response to Attorney General's Initial Requests for Information
Dated July 31, 2012**

Question No. 91

Responding Witness: Ronald L. Miller

Q-91. Please provide workpapers detailing the calculation of each statutory addition and deduction used in arriving at taxable income in the above calculation. Also provide a narrative explanation of the effect of each statutory addition and deduction on tax and/or book income, and the Internal Revenue Code Section or Treasury Regulation calling for the adjustment.

A-91. The 2010 workpapers detailing the calculation to arrive at taxable income are provided under seal. The information requested is confidential and proprietary, and is being provided under seal pursuant to a petition for confidential treatment.

The 2011 federal tax return has not yet been prepared; this return will be filed before September 15, 2012.

A comprehensive narrative explanation of the effect of each statutory addition and deduction on tax and/or book income does not exist; however, a summary explanation of our book vs. tax differences is attached. Also, there is no readily available comprehensive listing of each adjustment that references either the applicable Internal Revenue Code Section or Treasury Regulation. The Company does follow the Internal Revenue Code and Treasury Regulations in preparing its federal tax return.

The entire attachment is
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KENTUCKY UTILITIES COMPANY

CASE NO. 2012-00221

**Response to Attorney General's Initial Requests for Information
Dated July 31, 2012**

Question No. 92

Responding Witness: Ronald L. Miller

- Q-92. For 2009, 2010 and 2011, please provide a copy of the U.S. Corporation Income Tax Return, and the Kentucky Corporate Income Tax Return and all other Kentucky Tax Returns. If separate returns were not prepared, please provide the detailed worksheets that were used to prepare the consolidated return.
- A-92. The 2009 pro forma Kentucky tax return is attached and provided under seal. The information requested is confidential and proprietary, and is being provided under seal pursuant to a petition for confidential treatment.

See the response to Question No. 89 for the federal income tax returns.

The 2010 pro forma Kentucky income tax return was filed in this case as Response to Commission First Data Request Number 26(a)(8). The 2011 Kentucky income tax return has not yet been prepared; this return will be filed before October 15, 2012. Local income tax returns are not required for public service corporations in Kentucky.

Other routine non-income tax Kentucky returns such as monthly Sales/Use tax returns, quarterly payroll tax returns, and property tax returns can be provided or are available for review, if needed.

The entire attachment is
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KENTUCKY UTILITIES COMPANY

CASE NO. 2012-00221

**Response to Attorney General's Initial Requests for Information
Dated July 31, 2012**

Question No. 95

Responding Witness: Ronald L. Miller

Q-95. Please provide worksheets which reconcile book and tax income and tax liability on the books and on the tax return for 2009, 2010 and 2011.

A-95. See the response to Question No. 90 for reconciliation of book income and federal taxable income for 2009 and 2010. The 2011 tax return has not yet been prepared; therefore no 2011 reconciliation is included.

Also, a reconciliation of the Company's book tax liability to the corresponding tax return for 2009 and 2010 is provided under seal. The information requested is confidential and proprietary, and is being provided under seal pursuant to a petition for confidential treatment.

The entire attachment is
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KENTUCKY UTILITIES COMPANY

CASE NO. 2012-00221

**Response to Attorney General's Initial Requests for Information
Dated July 31, 2012**

Question No. 97

Responding Witness: Ronald L. Miller

Q-97. Please provide worksheets which derive the gross revenue and pre-tax accounting income and federal taxable income (loss), on a consolidated basis and on a separate return basis for each year for 2009, 2010 and 2011.

A-97. The attachments discussed above are provided under seal. The information requested is confidential and proprietary, and is being provided under seal pursuant to a petition for confidential treatment.

The 2011 federal tax return has not yet been prepared; this return will be filed before September 15, 2012.

The entire attachment is
Confidential and
provided separately
under seal.

KENTUCKY UTILITIES COMPANY

CASE NO. 2012-00221

**Response to Attorney General's Initial Requests for Information
Dated July 31, 2012**

Question No. 98

Responding Witness: Ronald L. Miller

- Q-98. Please provide worksheets which derive the gross revenue and pre-tax accounting income and state taxable income (loss), on a consolidated basis and on a separate return basis for 2009, 2010 and 2011. Include in the worksheets a detailed reconciliation of book and tax income.
- A-98. The attachments are provided under seal. The information requested is confidential and proprietary, and is being provided under seal pursuant to a petition for confidential treatment.

The 2011 state tax return has not yet been prepared; this return will be filed before October 15, 2012.

The entire attachment is
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KENTUCKY UTILITIES COMPANY

CASE NO. 2012-00221

**Response to Attorney General's Initial Requests for Information
Dated July 31, 2012**

Question No. 104

Responding Witness: Ronald L. Miller

Q-104. Identify all net operating loss carrybacks and carryforwards for KU, its parent and each subsidiary for 2008, 2009, 2010 and 2011.

A-104. There are no net operating loss carrybacks or carryforwards for KU for 2008, 2009 or 2010. See the attached for net operating losses for its parent and subsidiaries. The information requested is confidential and proprietary, and is being provided under seal pursuant to a petition for confidential treatment.

The 2011 federal tax return has not yet been prepared; this return will be filed before September 15, 2012.

The entire attachment is
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KENTUCKY UTILITIES COMPANY

CASE NO. 2012-00221

**Response to Attorney General's Initial Requests for Information
Dated July 31, 2012**

Question No. 115

Responding Witness: Ronald L. Miller

Q-115. Provide full supporting documentation, workpapers, and correspondence associated with refunds of any and all taxes other than income taxes received in 2009, 2010 and 2011. Indicate which accounts were affected and the associated dollar amounts. Also describe how the Company intends to treat this/these item(s) for rate case purposes.

A-115. KU received a \$450,000 Kentucky Sales/Use tax refund in February 2009 for the audit period covering January 1996 to July 2000. The entire \$450,000 was recorded prior to 2009. Interest income of \$318,449 was recorded in the amounts of \$300,000 prior to 2009 and \$18,449 in 2009.

The settlement agreement related to this refund is attached and provided under seal. The information requested is confidential and proprietary, and is being provided under seal pursuant to a petition for confidential treatment.

KU received miscellaneous IRS 941 payroll withholding refunds of \$2,747.23 in 2010. These refunds were credited to FERC account 408. KU received no payroll tax refunds in 2009 or 2011.

See the response to Question No. 113 for property tax refunds. All property tax refunds were credited to FERC account 408.

The entire attachment is
Confidential and
provided separately
under seal.

KENTUCKY UTILITIES COMPANY

CASE NO. 2012-00221

**Response to Attorney General's Initial Requests for Information
Dated July 31, 2012**

Question No. 162

Responding Witness: Sidney L. "Butch" Cockerill

Q-162. Please list by customer and amount and by year for the period 2008 through 2011 any uncollectible accounts which have been written off and which exceeded \$1,000.00.

A-162. See attached. The information requested is confidential and proprietary, and is being provided under seal pursuant to a petition for confidential treatment.

Revenue Class	Year	Account	Customer Name	Amount
Residential	2008			\$ 1,219.68
Residential	2008			1,004.53
Residential	2008			1,038.85
Residential	2008			1,150.57
Residential	2008			1,045.56
Residential	2008			1,052.50
Residential	2008			1,102.67
Residential	2008			1,313.20
Residential	2008			1,599.72
Residential	2008			1,325.19
Residential	2008			1,008.86
Residential	2008			1,057.35
Residential	2008			2,095.12
Residential	2008			1,194.08
Residential	2008			1,117.23
Residential	2008			1,116.65
Residential	2008			1,339.96
Residential	2008			1,012.03
Residential	2008			1,146.67
Residential	2008			1,024.82
Residential	2008			1,235.86
Residential	2008			2,969.37
Residential	2008			1,319.05
Residential	2008			1,384.36
Residential	2008			1,684.40
Residential	2008			1,179.89
Residential	2008			1,159.47
Residential	2008			1,057.13
Residential	2008			1,206.26
Residential	2008			1,072.52
Residential	2008			1,028.51
Residential	2008			1,185.71
Residential	2008			1,300.19
Residential	2008			1,104.20
Residential	2008			1,158.69
Residential	2008			1,029.94
Residential	2008			1,163.27
Residential	2008			1,125.35
Residential	2008			1,236.90
Residential	2008			1,214.22
Residential	2008			1,038.07
Residential	2008			1,181.02
Residential	2008			1,001.05
Residential	2008			1,007.88
Residential	2008			1,386.50
Residential	2008			1,349.43
Residential	2008			1,321.47
Residential	2008			1,008.33
Residential	2008			1,829.08
Residential	2008			1,061.83
Residential	2008			1,141.22
Residential	2008			1,033.47
Residential	2008			1,272.04
Residential	2008			1,129.55
Residential	2008			1,188.55
Residential	2008			1,054.92
Residential	2008			1,239.11
Residential	2008			1,177.92
Residential	2008			1,280.42

Residential	2008		1,252.94
Residential	2008		1,222.22
Residential	2008		1,030.74
Residential	2008		1,193.88
Residential	2008		1,001.46
Residential	2008		1,100.83
Residential	2008		1,308.78
Residential	2008		1,014.78
Residential	2008		1,098.10
Residential	2008		1,041.54
Residential	2008		1,085.28
Residential	2008		1,730.28
Residential	2008		1,213.59
Residential	2008		1,232.76
Residential	2008		1,493.89
Residential	2008		1,127.62
Residential	2008		1,346.71
Residential	2008		1,098.75
Residential	2008		1,418.84
Residential	2008		1,161.39
Residential	2008		1,230.14
Residential	2008		1,180.14
Residential	2008		1,438.26
Residential	2008		1,835.82
Residential	2008		1,457.33
Residential	2008		1,316.64
Residential	2008		1,155.93
Non-Residential	2008		1,586.75
Non-Residential	2008		1,149.35
Non-Residential	2008		1,343.17
Non-Residential	2008		1,053.28
Non-Residential	2008		5,249.63
Non-Residential	2008		2,047.92
Non-Residential	2008		2,549.31
Non-Residential	2008		1,018.71
Non-Residential	2008		6,346.90
Non-Residential	2008		1,036.20
Non-Residential	2008		7,668.84
Non-Residential	2008		4,592.33
Non-Residential	2008		1,177.29
Non-Residential	2008		2,035.09
Non-Residential	2008		1,058.73
Non-Residential	2008		38,389.97
Non-Residential	2008		7,182.21
Non-Residential	2008		1,216.80
Non-Residential	2008		1,438.41
Non-Residential	2008		1,235.93
Non-Residential	2008		1,165.49
Non-Residential	2008		4,371.53
Non-Residential	2008		3,455.12
Non-Residential	2008		2,465.14
Non-Residential	2008		1,292.56
Non-Residential	2008		3,896.02
Non-Residential	2008		1,460.31
Non-Residential	2008		1,223.40
Non-Residential	2008		1,505.84
Non-Residential	2008		1,930.13
Non-Residential	2008		2,891.82
Non-Residential	2008		1,567.03
Non-Residential	2008		2,781.59

Non-Residential	2008		3,404.09
Non-Residential	2008		1,216.20
Non-Residential	2008		1,611.19
Non-Residential	2008		1,077.30
Non-Residential	2008		1,524.53
Non-Residential	2008		1,739.81
Non-Residential	2008		1,398.30
Non-Residential	2008		1,424.32
Non-Residential	2008		1,625.92
Non-Residential	2008		1,161.32
Non-Residential	2008		5,013.75
Non-Residential	2008		2,178.50
Non-Residential	2008		3,199.10
Non-Residential	2008		1,430.63
Non-Residential	2008		1,064.25
Non-Residential	2008		1,494.34
Non-Residential	2008		1,785.28
Non-Residential	2008		1,285.19
Non-Residential	2008		1,126.23
Non-Residential	2008		8,372.64
Non-Residential	2008		4,478.07
Non-Residential	2008		1,346.66
Non-Residential	2008		1,307.35
Non-Residential	2008		1,200.56
Non-Residential	2008		1,048.85
Non-Residential	2008		1,141.00
Non-Residential	2008		2,534.30
Non-Residential	2008		1,246.92
Non-Residential	2008		2,027.85
Non-Residential	2008		2,948.90
Non-Residential	2008		1,934.04
Non-Residential	2008		2,066.32
Non-Residential	2008		1,045.96
Non-Residential	2008		2,336.55
Non-Residential	2008		1,111.82
Non-Residential	2008		4,062.54
Non-Residential	2008		1,564.42
Non-Residential	2008		5,108.67
Non-Residential	2008		9,509.76
Non-Residential	2008		7,600.74
Non-Residential	2008		98,669.06
Non-Residential	2008		1,108.68
Residential	2009		1,176.31
Non-Residential	2009		2,085.35
Non-Residential	2009		1,038.05
Non-Residential	2009		1,136.24
Non-Residential	2009		1,936.52
Non-Residential	2009		1,279.75
Non-Residential	2009		1,257.09
Non-Residential	2009		3,327.60
Non-Residential	2009		1,784.47
Non-Residential	2009		1,419.14
Non-Residential	2009		1,001.85
Non-Residential	2009		4,613.95
Non-Residential	2009		13,740.30
Non-Residential	2009		16,026.86
Non-Residential	2009		3,013.02
Non-Residential	2009		3,002.56
Non-Residential	2009		2,190.43
Non-Residential	2009		1,411.60

Non-Residential	2009		2,150.39
Non-Residential	2009		2,219.15
Non-Residential	2009		3,266.27
Non-Residential	2009		2,133.66
Non-Residential	2009		1,022.95
Non-Residential	2009		1,566.97
Non-Residential	2009		2,984.38
Non-Residential	2009		125,860.10
Non-Residential	2009		1,268.30
Non-Residential	2009		3,443.04
Non-Residential	2009		1,414.66
Non-Residential	2009		1,137.67
Non-Residential	2009		2,537.61
Non-Residential	2009		2,177.22
Non-Residential	2009		2,104.69
Non-Residential	2009		1,110.45
Non-Residential	2009		1,730.95
Non-Residential	2009		2,342.08
Non-Residential	2009		1,541.29
Non-Residential	2009		3,748.04
Non-Residential	2009		1,038.28
Non-Residential	2009		1,052.49
Non-Residential	2009		1,050.79
Non-Residential	2009		1,174.09
Non-Residential	2009		2,056.29
Non-Residential	2009		7,397.09
Residential	2009		1,111.06
Residential	2009		1,134.25
Residential	2009		1,223.02
Residential	2009		1,593.70
Residential	2009		1,016.43
Residential	2009		1,450.97
Residential	2009		1,334.19
Residential	2009		2,933.17
Residential	2009		1,014.55
Residential	2009		1,507.37
Residential	2009		1,132.51
Residential	2009		1,035.02
Residential	2009		1,427.32
Residential	2009		1,242.83
Residential	2009		1,354.32
Residential	2009		1,045.29
Residential	2009		1,032.87
Residential	2009		1,026.15
Residential	2009		1,211.74
Residential	2009		1,312.75
Residential	2009		1,302.97
Residential	2009		1,204.65
Residential	2009		1,465.36
Residential	2009		1,550.27
Residential	2009		1,434.26
Residential	2009		1,141.31
Residential	2009		1,268.35
Residential	2009		1,126.09
Residential	2009		4,179.55
Residential	2009		1,302.50
Residential	2009		1,113.77
Residential	2009		1,094.51
Residential	2009		1,323.33
Residential	2009		1,167.32

Residential	2009		1,029.96
Residential	2009		1,312.76
Residential	2009		1,592.48
Residential	2009		1,478.28
Residential	2009		1,199.81
Residential	2009		1,549.80
Residential	2009		1,628.90
Residential	2009		1,018.27
Residential	2009		1,497.80
Residential	2009		1,046.31
Residential	2009		1,025.03
Residential	2009		1,010.71
Residential	2009		1,105.59
Residential	2009		1,022.66
Residential	2009		1,047.11
Residential	2009		1,356.88
Residential	2009		1,591.09
Residential	2009		1,159.69
Residential	2009		1,187.55
Residential	2009		1,001.00
Residential	2009		1,057.16
Residential	2009		1,102.09
Residential	2009		1,139.11
Residential	2009		1,502.55
Residential	2009		1,018.04
Residential	2009		1,006.12
Residential	2009		1,718.56
Residential	2009		1,420.84
Residential	2009		1,647.76
Residential	2009		1,096.40
Residential	2009		1,372.33
Residential	2009		1,099.38
Residential	2009		1,747.82
Residential	2009		1,332.76
Residential	2009		1,329.73
Residential	2009		1,649.82
Residential	2009		1,196.07
Residential	2009		1,038.66
Residential	2009		1,471.15
Residential	2009		1,629.98
Residential	2009		1,051.84
Residential	2009		1,078.85
Residential	2009		1,010.20
Residential	2009		1,550.32
Residential	2009		1,345.78
Residential	2009		1,700.68
Residential	2009		3,569.32
Residential	2009		1,002.35
Residential	2009		1,131.38
Residential	2009		1,151.43
Residential	2009		1,186.90
Residential	2009		2,185.00
Residential	2009		1,070.84
Residential	2009		1,259.02
Residential	2009		1,435.66
Residential	2009		1,081.84
Residential	2009		1,400.12
Residential	2009		1,116.15
Residential	2009		1,019.62
Residential	2009		1,034.68

Residential	2009			1,026.82
Residential	2009			1,317.11
Residential	2009			1,078.06
Residential	2009			1,007.27
Residential	2009			1,313.06
Residential	2009			1,305.35
Residential	2009			1,188.26
Residential	2009			1,576.53
Residential	2009			1,182.83
Residential	2009			1,026.32
Residential	2009			1,438.42
Residential	2009			1,164.95
Residential	2009			1,127.66
Residential	2009			1,552.77
Residential	2009			1,155.64
Residential	2009			1,325.42
Residential	2009			1,040.55
Residential	2009			1,232.92
Residential	2009			1,112.14
Residential	2009			1,022.26
Residential	2009			1,280.69
Residential	2009			1,067.43
Residential	2009			1,108.04
Residential	2009			1,209.77
Residential	2009			1,202.82
Residential	2009			1,924.44
Residential	2009			1,471.41
Residential	2009			1,191.36
Residential	2009			1,009.84
Residential	2009			1,661.90
Residential	2009			1,292.38
Residential	2009			1,037.69
Residential	2009			1,859.52
Residential	2009			1,307.69
Residential	2009			1,061.05
Residential	2009			1,399.75
Residential	2009			1,356.66
Residential	2009			1,275.35
Residential	2009			1,006.17
Residential	2009			1,159.65
Residential	2009			1,582.89
Residential	2009			1,321.94
Residential	2009			1,387.49
Residential	2009			1,727.34
Residential	2009			1,683.32
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Residential	2009			1,347.99
Residential	2009			1,690.34
Residential	2009			1,462.16
Residential	2009			1,101.97
Residential	2009			1,053.02
Residential	2009			1,082.62
Residential	2009			1,914.57
Residential	2009			1,078.75
Residential	2009			1,163.92
Residential	2009			1,429.30
Residential	2009			1,303.75
Residential	2009			1,120.71
Residential	2009			1,079.80

Residential	2009			1,189.52
Residential	2009			1,003.69
Residential	2009			1,152.22
Residential	2009			1,225.70
Residential	2009			1,407.76
Residential	2009			1,040.72
Residential	2009			1,231.96
Residential	2009			1,108.15
Residential	2009			1,057.73
Residential	2009			1,216.27
Residential	2009			1,214.01
Residential	2009			1,109.50
Residential	2009			1,096.17
Residential	2009			1,454.80
Residential	2009			1,927.47
Residential	2009			1,189.92
Residential	2009			1,093.24
Residential	2009			1,008.35
Residential	2009			1,124.54
Residential	2009			1,008.94
Residential	2009			1,012.20
Residential	2009			1,813.40
Residential	2009			1,309.93
Residential	2009			1,455.62
Residential	2009			1,185.27
Residential	2009			1,014.94
Residential	2009			1,062.72
Residential	2009			1,050.10
Residential	2009			1,004.10
Residential	2009			1,048.82
Residential	2009			1,255.15
Residential	2009			1,134.25
Residential	2009			1,347.83
Residential	2009			1,840.50
Residential	2009			1,414.09
Non-Residential	2009			8,758.97
Non-Residential	2009			1,147.33
Non-Residential	2009			1,466.59
Non-Residential	2009			1,122.15
Non-Residential	2009			1,040.30
Non-Residential	2009			1,505.46
Non-Residential	2009			2,755.43
Non-Residential	2009			1,316.28
Non-Residential	2009			1,205.96
Non-Residential	2009			1,011.49
Non-Residential	2009			2,676.07
Non-Residential	2009			1,562.84
Non-Residential	2009			6,653.82
Non-Residential	2009			2,117.64
Non-Residential	2009			3,199.15
Non-Residential	2009			2,705.22
Non-Residential	2009			1,258.31
Non-Residential	2009			1,979.54
Non-Residential	2009			3,408.89
Non-Residential	2009			1,538.63
Non-Residential	2009			1,707.75
Non-Residential	2009			1,122.08
Non-Residential	2009			2,440.83
Non-Residential	2009			1,052.27
Non-Residential	2009			1,039.67

Non-Residential	2009		3,120.92
Non-Residential	2009		1,272.50
Non-Residential	2009		1,361.13
Non-Residential	2009		2,155.70
Non-Residential	2009		6,174.13
Non-Residential	2009		1,046.91
Non-Residential	2009		2,550.00
Non-Residential	2009		4,472.57
Non-Residential	2009		5,122.39
Non-Residential	2009		1,160.47
Non-Residential	2009		2,323.49
Non-Residential	2009		2,788.57
Non-Residential	2009		1,017.45
Non-Residential	2009		1,176.06
Non-Residential	2009		5,716.45
Non-Residential	2009		1,420.32
Non-Residential	2009		4,614.97
Non-Residential	2009		1,172.38
Non-Residential	2009		4,554.54
Non-Residential	2009		2,070.25
Non-Residential	2009		1,823.90
Non-Residential	2009		1,944.53
Non-Residential	2009		2,564.49
Non-Residential	2009		3,752.51
Non-Residential	2009		1,605.34
Non-Residential	2009		38,663.23
Non-Residential	2009		4,165.11
Residential	2010		1,395.12
Residential	2010		1,575.83
Residential	2010		1,196.66
Residential	2010		1,455.78
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Residential	2010		1,052.23
Residential	2010		1,206.29
Residential	2010		1,429.07
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Residential	2010		2,058.31
Residential	2010		1,176.95
Residential	2010		1,378.34
Residential	2010		1,279.73
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Residential	2010		1,330.12
Residential	2010		1,055.27
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Residential	2010		1,158.58
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Residential	2010		1,118.88
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Residential	2010		1,000.36

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Residential	2010		1,015.34
Residential	2010		1,055.13
Residential	2010		1,324.95
Residential	2010		1,632.12
Residential	2010		1,256.20
Residential	2010		1,285.51
Residential	2010		1,491.01
Residential	2010		1,126.51
Residential	2010		1,282.81
Residential	2010		1,184.71
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Residential	2010		1,220.42
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Residential	2010		2,397.51
Residential	2010		1,745.98
Residential	2010		1,010.48
Residential	2010		1,226.06
Residential	2010		1,234.87
Residential	2010		1,357.43
Residential	2010		1,329.67
Residential	2010		1,072.15
Residential	2010		1,024.99
Residential	2010		1,163.16
Residential	2010		1,606.43
Residential	2010		1,960.75
Residential	2010		1,168.33
Residential	2010		1,058.30
Residential	2010		3,076.48
Residential	2010		1,031.84
Residential	2010		1,166.62
Residential	2010		1,253.94
Residential	2010		1,234.31
Residential	2010		2,055.75
Residential	2010		1,864.83
Residential	2010		1,367.02
Residential	2010		1,328.67
Residential	2010		1,329.96
Residential	2010		1,077.90
Residential	2010		1,249.93
Residential	2010		1,385.41
Residential	2010		1,137.17
Residential	2010		1,272.04
Residential	2010		1,196.01
Residential	2010		1,277.08
Residential	2010		1,051.69
Residential	2010		1,274.28
Residential	2010		1,007.63
Residential	2010		1,367.49
Residential	2010		1,231.91
Residential	2010		1,224.45
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Residential	2010		1,578.16
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Residential	2010		1,005.22
Residential	2010		1,548.19
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Residential	2010		1,376.34
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Residential	2010		1,094.94
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Residential	2010		1,036.83
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Residential	2010		1,835.66
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Residential	2010		1,258.27
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Residential	2010		1,904.03
Residential	2010		3,272.67
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Residential	2010		1,081.80
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Residential	2010		1,511.67
Residential	2010		1,160.86
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Residential	2010		1,035.45
Residential	2010		1,221.74
Residential	2010		1,219.28
Residential	2010		2,379.96
Residential	2010		1,030.82
Residential	2010		1,495.56
Residential	2010		1,070.31
Residential	2010		1,031.68
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Residential	2010		1,178.30
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Residential	2010		1,133.38
Residential	2010		1,185.68
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Residential	2010		1,219.76
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Residential	2010		1,170.14
Residential	2010		1,094.88
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Residential	2010		1,565.16
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Residential	2010		2,384.25
Residential	2010		1,225.99
Residential	2010		1,192.10
Residential	2010		1,145.76
Residential	2010		1,258.07
Residential	2010		1,480.68
Residential	2010		1,211.43
Residential	2010		2,028.44
Residential	2010		1,068.74
Residential	2010		1,443.70
Residential	2010		1,059.76
Residential	2010		1,456.87
Residential	2010		1,139.37
Residential	2010		1,207.38
Residential	2010		1,268.32
Residential	2010		1,172.00
Residential	2010		1,568.31
Residential	2010		1,007.89
Residential	2010		1,302.11
Residential	2010		1,055.38
Residential	2010		1,139.92
Residential	2010		1,577.25
Residential	2010		1,278.27
Residential	2010		1,118.48
Residential	2010		1,201.84
Residential	2010		1,082.14
Residential	2010		1,697.68
Residential	2010		1,177.47
Residential	2010		1,206.69
Residential	2010		1,385.49
Residential	2010		1,150.08
Residential	2010		1,737.48
Residential	2010		1,144.40
Residential	2010		1,057.46
Residential	2010		1,516.60

Residential	2010		1,051.04
Residential	2010		1,867.25
Residential	2010		1,149.38
Residential	2010		1,081.73
Residential	2010		1,038.60
Residential	2010		1,039.29
Residential	2010		1,106.68
Residential	2010		1,209.96
Residential	2010		1,002.42
Residential	2010		1,253.50
Residential	2010		1,469.64
Residential	2010		1,298.07
Residential	2010		1,079.60
Residential	2010		1,037.11
Residential	2010		1,011.33
Residential	2010		1,724.14
Residential	2010		1,183.02
Residential	2010		1,243.96
Residential	2010		1,302.07
Residential	2010		1,022.90
Residential	2010		1,117.88
Residential	2010		1,377.89
Residential	2010		1,195.12
Residential	2010		1,522.51
Residential	2010		2,001.36
Residential	2010		1,637.21
Residential	2010		1,429.31
Residential	2010		1,765.23
Residential	2010		1,027.42
Residential	2010		1,102.92
Residential	2010		1,013.82
Residential	2010		1,412.55
Residential	2010		2,689.32
Residential	2010		1,056.05
Residential	2010		1,047.12
Residential	2010		1,700.01
Residential	2010		1,313.86
Residential	2010		1,050.81
Residential	2010		1,615.31
Residential	2010		1,436.57
Residential	2010		1,204.92
Residential	2010		1,092.41
Residential	2010		1,627.90
Residential	2010		2,345.64
Residential	2010		1,189.89
Non-Residential	2010		4,150.27
Non-Residential	2010		6,498.63
Non-Residential	2010		1,167.20
Non-Residential	2010		1,396.50
Non-Residential	2010		2,484.93
Non-Residential	2010		6,005.70
Non-Residential	2010		2,522.88
Non-Residential	2010		4,074.38
Non-Residential	2010		1,347.75
Non-Residential	2010		2,155.87
Non-Residential	2010		8,552.74
Non-Residential	2010		1,033.74
Non-Residential	2010		1,004.20
Non-Residential	2010		1,631.15
Non-Residential	2010		2,269.60

Non-Residential	2010		1,131.43
Non-Residential	2010		2,012.11
Non-Residential	2010		4,130.80
Non-Residential	2010		2,644.68
Non-Residential	2010		1,805.53
Non-Residential	2010		1,517.97
Non-Residential	2010		1,924.47
Non-Residential	2010		1,271.39
Non-Residential	2010		2,939.71
Non-Residential	2010		1,989.60
Non-Residential	2010		2,244.36
Non-Residential	2010		1,141.15
Non-Residential	2010		1,327.77
Non-Residential	2010		1,414.84
Non-Residential	2010		1,728.63
Non-Residential	2010		1,062.30
Non-Residential	2010		2,253.36
Non-Residential	2010		4,952.83
Non-Residential	2010		2,743.57
Non-Residential	2010		1,161.56
Non-Residential	2010		4,353.11
Non-Residential	2010		1,526.52
Non-Residential	2010		29,577.16
Non-Residential	2010		2,653.59
Non-Residential	2010		1,146.44
Non-Residential	2010		1,726.51
Non-Residential	2010		1,133.28
Non-Residential	2010		10,001.09
Non-Residential	2010		1,084.71
Non-Residential	2010		1,086.07
Non-Residential	2010		14,142.13
Non-Residential	2010		1,684.82
Non-Residential	2010		2,239.73
Non-Residential	2010		1,506.73
Non-Residential	2010		5,911.71
Non-Residential	2010		4,652.04
Non-Residential	2010		2,816.88
Non-Residential	2010		1,038.47
Non-Residential	2010		1,098.92
Non-Residential	2010		2,441.62
Non-Residential	2010		2,433.37
Non-Residential	2010		1,799.96
Non-Residential	2010		4,415.84
Non-Residential	2010		3,876.94
Non-Residential	2010		1,098.64
Non-Residential	2010		1,384.22
Non-Residential	2010		2,410.00
Non-Residential	2010		1,242.93
Non-Residential	2010		8,487.34
Non-Residential	2010		1,056.81
Non-Residential	2010		2,225.74
Non-Residential	2010		1,032.04
Non-Residential	2010		1,607.63
Non-Residential	2010		1,266.43
Non-Residential	2010		2,255.97
Non-Residential	2010		5,180.87
Non-Residential	2010		1,131.33
Non-Residential	2010		1,295.03
Non-Residential	2010		2,388.67
Non-Residential	2010		1,154.43

Non-Residential	2010		2,421.17
Non-Residential	2010		1,472.86
Non-Residential	2010		1,061.04
Non-Residential	2010		1,732.02
Non-Residential	2010		1,496.72
Non-Residential	2010		1,024.17
Non-Residential	2010		1,081.41
Non-Residential	2010		1,766.45
Non-Residential	2010		1,019.52
Non-Residential	2010		2,198.15
Non-Residential	2010		3,944.77
Non-Residential	2010		1,701.19
Non-Residential	2010		1,324.59
Non-Residential	2010		1,452.11
Non-Residential	2010		1,146.06
Non-Residential	2010		2,129.93
Non-Residential	2010		1,645.39
Non-Residential	2010		1,065.07
Non-Residential	2010		4,115.69
Non-Residential	2010		1,021.29
Non-Residential	2010		1,098.15
Non-Residential	2010		7,945.68
Non-Residential	2010		33,787.70
Non-Residential	2010		33,639.65
Non-Residential	2010		2,335.48
Non-Residential	2010		2,003.54
Residential	2011		1,028.85
Residential	2011		1,579.13
Residential	2011		1,106.09
Residential	2011		3,122.63
Residential	2011		2,042.52
Residential	2011		1,015.42
Residential	2011		1,740.88
Residential	2011		1,119.70
Residential	2011		1,109.99
Residential	2011		1,042.18
Residential	2011		1,150.22
Residential	2011		2,006.87
Residential	2011		1,486.98
Residential	2011		1,117.54
Residential	2011		1,061.11
Residential	2011		1,141.95
Non-Residential	2011		1,273.48
Non-Residential	2011		2,054.64
Non-Residential	2011		1,279.51
Non-Residential	2011		2,560.53
Non-Residential	2011		10,274.54
Non-Residential	2011		65,401.04

KENTUCKY UTILITIES COMPANY

CASE NO. 2012-00221

**Response to Attorney General's Initial Requests for Information
Dated July 31, 2012**

Question No. 167

Responding Witness: Valerie L. Scott

Q-167. Provide a copy of the formula used to compute, and the actual calculation of the Company's dues paid to any organization for the years 2009, 2010, 2011 and 2012. Also, provide a complete copy of invoices regarding dues paid for these years.

A-167. See attached. The information requested is confidential and proprietary, and is being provided under seal pursuant to a petition for confidential treatment.

The entire attachment is
Confidential and
provided separately
under seal.

KENTUCKY UTILITIES COMPANY

CASE NO. 2012-00221

**Response to Attorney General's Initial Requests for Information
Dated July 31, 2012**

Question No. 174

Responding Witness: Daniel K. Arbough

Q-174. For each injury and damage claim, where the settlement exceeded \$10,000 for the years 2010, 2011 and 2012, list by year each such claim, the basis for the claim, the dollar amount of the claim paid and the associated legal fees.

A-174. The attachment shows the requested information through July 31, 2012.

The information requested is confidential and proprietary, and is being provided under seal pursuant to a petition for confidential treatment.

The entire attachment is
Confidential and
provided separately
under seal.

KENTUCKY UTILITIES COMPANY

CASE NO. 2012-00221

**Response to Attorney General's Initial Requests for Information
Dated July 31, 2012**

Question No. 179

Responding Witness: Daniel K. Arbough

Q-179. List all fees during the test period, the previous two years and 2012 to date for maintaining lines of credit. List such fees for each line of credit which the Company maintains. Indicate in which account such fees are recorded.

A-179. See attached.

The information requested is confidential and proprietary, and is being provided under seal pursuant to a petition for confidential treatment.

CONFIDENTIAL INFORMATION REDACTED

Line of Credit Fees

	2010	2011	2012 1/1-6/30	Test Period 4/1/2011 - 3/31/2012
\$35 million bilateral line of credit	\$ 20,405			
\$198 million letter of credit facility		\$ 192,265	\$ 149,456	\$ 266,993
\$400 million revolving line of credit:				
Amortization of upfront fees				
Commitment fees	125,352	646,484	252,778	646,816
Total line of credit fees	\$ 314,828	\$ 1,836,023	\$ 794,913	\$ 1,852,025

Fees for the \$35 million line of credit were recorded in account #921003 - General office expense/supplies.
 Fees for the \$198 million letter of credit facility are recorded as an amortization in account #428013 - amortization expense which consolidates into interest expense
 Fees for the \$400 million revolving line of credit are recorded in account #431104 - Interest expense from financial liabilities or in amortization expense account #428007. These two accounts both are consolidated into interest expense. Note that the \$400 million revolving line of credit was in place for only 2 months in 2010.

KENTUCKY UTILITIES COMPANY

CASE NO. 2012-00221

**Response to Attorney General's Initial Requests for Information
Dated July 31, 2012**

Question No. 184

Responding Witness: Valerie L. Scott

Q-184. Itemize all expenses over \$5,000 recorded by the Company during 2009, 2010 and 2011 in General Office Expense. For each, state the payee, amount, date, purpose and subaccount. Also provide a copy of the associated invoice for amounts over \$10,000.

A-184. See attached. The information requested is confidential and proprietary, and is being provided under seal pursuant to a petition for confidential treatment.

The entire attachment is
Confidential and
provided separately
under seal.

KENTUCKY UTILITIES COMPANY

CASE NO. 2012-00221

**Response to Attorney General's Initial Requests for Information
Dated July 31, 2012**

Question No. 201

Responding Witness: Shannon L. Charnas

Q-201. Please provide any and all internal studies and correspondence from 2008-2012, inclusive, concerning FASB Statement No. 143, FIN 47 and FERC Order No. 631 in RM-02-7-000.

A-201. The Company provided internal documents and correspondence concerning FASB Statement No. 143, FIN47 and FERC Order 631 for 2008-2009 in Case No. 2009-00548 in its response to AG 1-163, dated March 15, 2010, which the Company hereby incorporates by reference. See attached for 2010 – 2012. KU has made its best effort to provide the most relevant documentation in response to this question other than documents that are subject to the attorney-client privilege or attorney work product protection.

The information requested is confidential and proprietary, and is being provided under seal pursuant to a petition for confidential treatment.

**Attachment pages provided under
confidential seal have been removed.**