



a PPL company

Mr. Jeff DeRouen
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40602

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

RECEIVED

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PUBLIC SERVICE
COMMISSION

Rick E. Lovekamp
Manager Regulatory Affairs
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January 31, 2012

Re: **Application of Louisville Gas and Electric Company for an Order
Approving the Establishment of a Regulatory Asset
Case No. 2011-00380**

Dear Mr. DeRouen:

Pursuant to the Commission’s Order in the aforementioned case, Louisville Gas and Electric Company (“LG&E”) hereby notifies the Commission that LG&E has established and recorded a regulatory asset as described in this proceeding.

The following accounting entries were made in LG&E’s records and are submitted in response to the requirements contained in the aforementioned case.

Journal Entries to Record 2011 Windstorm Regulatory Asset

September 2011

Account	Account Description	Debit	Credit
182.3	Other Regulatory Assets	\$ 7,419,650.67	
580	Operation Supervision & Engineering - Electric Dist		\$ 981,239.30
583	Overhead Line Expenses - Electric Distribution		148,941.28
590	Maint. Supervision & Engineering - Electric Dist		66,955.57
593	Maint. of Overhead Lines - Electric Distribution		5,910,819.93
594	Maint. of Underground Lines - Electric Distribution		12,341.51
595	Maint. of Line Transformers - Electric Distribution		2,576.03
598	Maint. of Misc. Dist Plant - Electric Distribution		296,777.05
		<u>\$ 7,419,650.67</u>	<u>\$ 7,419,650.67</u>

October 2011

Account	Account Description	Debit	Credit
182.3	Other Regulatory Assets	\$ 272,828.01	
580	Operation Supervision & Engineering - Electric Dist		\$ 86,928.34
583	Overhead Line Expenses - Electric Distribution		8,594.44
590	Maint. Supervision & Engineering - Electric Dist		17,681.59
593	Maint. of Overhead Lines - Electric Distribution		160,042.00
598	Maint. of Misc. Dist Plant - Electric Distribution	43,102.77	
925	Injuries & Damages (Public Liability)		250.00
930.1	General Advertising Expenses (General Public Information)		42,434.41
		<u>\$ 315,930.78</u>	<u>\$ 315,930.78</u>

November 2011

Account	Account Description	Debit	Credit
182.3	Other Regulatory Assets	\$ 305,411.85	
580	Operation Supervision & Engineering - Electric Dist		\$ 70.35
583	Overhead Line Expenses - Electric Distribution		9,575.20
590	Maint. Supervision & Engineering - Electric Dist		6,282.03
593	Maint. of Overhead Lines - Electric Distribution		272,508.17
598	Maint. of Misc. Dist Plant - Electric Distribution		14,403.29
925	Injuries & Damages (Public Liability)		2,572.81
		<u>\$ 305,411.85</u>	<u>\$ 305,411.85</u>

December 2011

Account	Account Description	Debit	Credit
182.3	Other Regulatory Assets	\$ 54,234.12	
580	Operation Supervision & Engineering - Electric Dist	184,341.73	
583	Overhead Line Expenses - Electric Distribution	10,493.60	
590	Maint. Supervision & Engineering - Electric Dist		\$ 5,026.71
593	Maint. of Overhead Lines - Electric Distribution		185,351.30
594	Maint. of Underground Lines - Electric Distribution	5,136.00	
598	Maint. of Misc. Dist Plant - Electric Distribution		63,747.44
925	Injuries & Damages (Public Liability)		80.00
		<u>\$ 254,205.45</u>	<u>\$ 254,205.45</u>

Note: This entry included adjustments to finalize the normal operations allocation between the respective storm restoration activities.

Mr. Jeff DeRouen
January 31, 2012

Summary of September – December Transactions

Account	Account Description	Debit	Credit
182.3	Other Regulatory Assets	\$ 8,052,124.65	
580	Operation Supervision & Engineering - Electric Dist		\$ 883,896.26
583	Overhead Line Expenses - Electric Distribution		156,617.32
590	Maint. Supervision and Engineering - Electric Dist		95,945.90
593	Maint. of Overhead Lines - Electric Distribution		6,528,721.40
594	Maint. of Underground Lines - Electric Distribution		7,205.51
595	Maint. of Line Transformers - Electric Distribution		2,576.03
598	Maint. of Misc. Distribution Plant - Electric Dist		331,825.01
925	Injuries & Damages (Public Liability)		2,902.81
930.1	General Advertising Expenses (General Public Information)		42,434.41
		<u>\$ 8,052,124.65</u>	<u>\$ 8,052,124.65</u>

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

Sincerely,



Rick E. Lovekamp