Kentucky Utilities Company
Journal Entries to Record the Purchase of
Trimble County Joint Use Assets and Cooling Tower

ENTRY	ACCOUNT	DESCRIPTION	DEBIT	CREDIT
#1	**102**	Electric Plant Purchased	58,525,272	
	131	Cash		58,525,272
		To record the purchase of electric plant from Louisville Gas and Electric Company		
#2	**105**	Electric Plant Held for Future Use	120,828,152	
	102	Electric Plant Purchased		120,828,152
		To record the original cost of purchased plant to electric plant held for future use		
#3	**102**	Electric Plant Purchased	62,302,880	
	108	Accumulated Provision for Depreciation		62,302,880
		To charge depreciation applicable to original cost of purchased plant to account 102		

Note: *The assets were recorded to Account 105-Electric Plant Held for Future Use at the acquisition date since Trimble Count Unit 2 was still under construction. The assets were subsequently reclassified from Account 105 to Account 101-Electric Plant in Service in January 2011 when Trimble County Unit 2 was available for commercial operation.*