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Dianne B. Kuhnell
Senior Paralegal

VIA OVERNIGHT DELIVERY

January 12, 2009

RECEIVED

JAN 14 2009

PUBLIC SERVICE
COMMISSION

Mr. Jeff Derouen
Executive Director
Kentucky Public Service Commission
211 Sower Blvd
Frankfort, KY 40601

Re: Case No. 2008-00476

Dear Mr. Derouen:

Enclosed please find an original and twelve copies each of the accounting report due January 31, 2009 per Order of the Commission in the above captioned case.

Please date-stamp the extra two copies of the filing and return to me in the enclosed envelope.

Sincerely,

Dianne B. Kuhnell
Senior Paralegal

Duke Energy Kentucky, Inc.
Summary of Accounting Entries To Record
Hurricane Ike Regulatory Asset

Account Number	Account Title	Debit	Credit
408 1	Taxes Other Than Income Taxes		\$ 104,488
592	Distribution Maintenance of Station Equipment		\$ 21,272
593	Distribution Maintenance of Overhead Lines		\$ 4,488,632
920	Administrative and General Salaries		\$ 3,105
921	Office Supplies and Expenses		\$ 6,741
926	Employee Pensions and Benefits		\$ 282,733
935	Maintenance of General Plant		\$ 5,713
182 3	Other Regulatory Assets	\$ 4,912,684	

To establish a regulatory asset based on the costs incurred for storm damages and service restoration due to Hurricane Ike.