



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

RECEIVED

FEB 16 2010

PUBLIC SERVICE
COMMISSION

Kentucky Utilities 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 Kentucky Utilities Company for an Adjustment of Its
Base Rates – Case No. 2009-00548***

Dear Mr. DeRouen:

Please find enclosed and accept for filing the original and ten (10) copies of the Response of Kentucky Utilities 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,

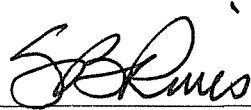
Lonnie E. Bellar

cc: Parties of Record

VERIFICATION

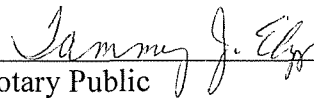
COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **S. Bradford Rives**, being duly sworn, deposes and says that he is Chief Financial Officer for Kentucky Utilities 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.



S. Bradford Rives

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)

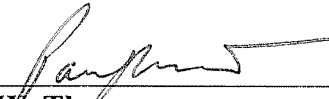
My Commission Expires:

November 9, 2010

VERIFICATION

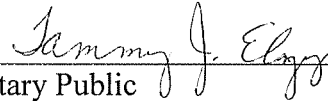
COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **Paul W. Thompson**, being duly sworn, deposes and says that he is Senior Vice President, Energy Services for Kentucky Utilities 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.



Paul W. Thompson

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



Notary Public (SEAL)


My Commission Expires:

November 9, 2010

VERIFICATION

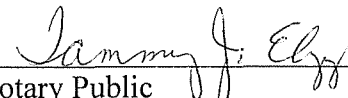
COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **Paula H. Pottinger, Ph.D.**, being duly sworn, deposes and says that she is Senior Vice President, Human Resources for Kentucky Utilities 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

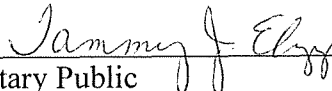
COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **Lonnie E. Bellar**, being duly sworn, deposes and says that he is Vice President, State Regulation and Rates for Kentucky Utilities 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.



Notary Public (SEAL)

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 Kentucky Utilities 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.

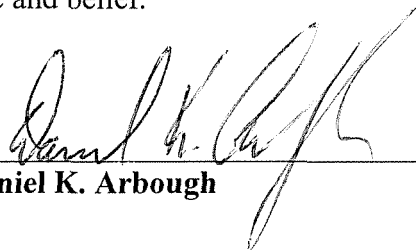
Jimmy J. Eby (SEAL)
Notary Public

My Commission Expires:
November 9, 2010

VERIFICATION

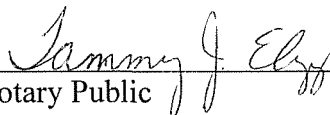
COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **Daniel K. Arbough**, being duly sworn, deposes and says that he is Treasurer for Kentucky Utilities 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.



Notary Public (SEAL)

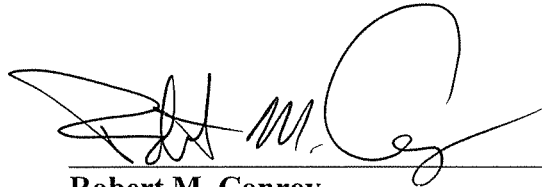
My Commission Expires:

November 9, 2010

VERIFICATION

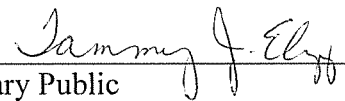
COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

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.



Notary Public (SEAL)

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.

Jammy J. Ely (SEAL)

Notary Public

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.

Sammy J. Ely (SEAL)
Notary Public

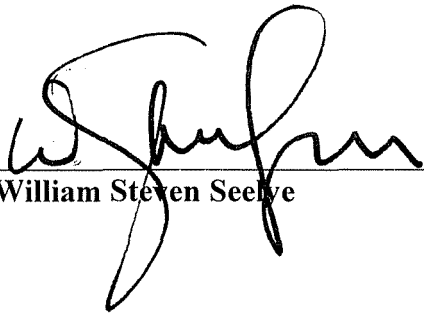
My Commission Expires:

November 9, 2010

VERIFICATION

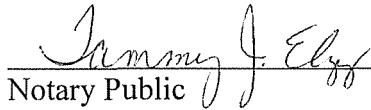
COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **William Steven Seelye**, being duly sworn, deposes and states that he is a Principal and Senior Analyst with The Prime Group, LLC, 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.



William Steven Seelye

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 9th day of February 2010.

 (SEAL)

Notary Public

My Commission Expires:

November 9, 2010

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF KENTUCKY UTILITIES)
COMPANY FOR AN ADJUSTMENT) CASE NO. 2009-00548
OF ITS BASE RATES)

RESPONSE OF
KENTUCKY UTILITIES COMPANY
TO THE
FIRST DATA REQUEST OF COMMISSION STAFF
DATED JANUARY 19, 2010

FILED: February 16, 2010

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 KU's last rate case.

A-1. Attached please find a copy of KU's current bylaws. There have been no changes made to the bylaws since April 30, 2008, the end of the test year in KU's last rate case.

BY-LAWS
OF
KENTUCKY UTILITIES COMPANY

Dated April 28, 1998
(as amended through June 2, 1999)
(as amended through December 16, 2003)

BY-LAWS
OF
KENTUCKY UTILITIES COMPANY

ARTICLE I

STOCK TRANSFERS

Section 1. Each holder of fully paid stock shall be entitled to a certificate or certificates of stock stating the number and the class of shares owned by such holder, provided that, the Board of Directors may, by resolution, authorize the issue of some or all of the shares of any or all classes or series of stock without certificates. All certificates of stock shall, at the time of their issuance, be signed by the Chairman of the Board, the President or a Vice-President and by the Secretary or Assistant Secretary, and may be authenticated and registered by a duly appointed registrar. If the stock certificate is authenticated by a registrar, the signatures of the corporate officers may be facsimiles. In case any officer designated for the purpose who has signed or whose facsimile signature has been used on any stock certificate shall, from any cause, cease to be such officer before the certificate has been delivered by the Company, the certificate may nevertheless be adopted by the Company and be issued and delivered as though the person had not ceased to be such officer.

Section 2. Shares of stock shall be transferable only on the books of the Company and upon proper endorsement and surrender of the outstanding certificates representing the same. If any outstanding certificate of stock shall be lost, destroyed or stolen, the officers of the Company shall have authority to cause a new certificate to be issued to replace such certificate upon the receipt by the Company of satisfactory evidence that such certificate has been lost, destroyed or stolen and of a bond of indemnity deemed sufficient by the officers to protect the Company and any registrar and any transfer agent of the Company against loss which may be sustained by reason of issuing such new certificate to replace the certificate reported lost, destroyed or stolen; and any transfer agent of the Company shall be authorized to issue and deliver such new certificate and any registrar of the Company is authorized to register such new certificate, upon written directions signed by the Chairman of the Board, the President or a Vice-President and by the Treasurer or the Secretary of the Company.

Section 3. All certificates representing each class of stock shall be numbered and a record of each certificate shall be kept showing the name of the person to whom the certificate was issued with the number and the class of shares and the date thereof. All certificates exchanged or returned to the Company shall be cancelled and an appropriate record made.

Section 4. The Board of Directors may fix a date not exceeding seventy days preceding the date of any meeting of shareholders, or the date fixed for the payment of any dividend or distribution, or the date of allotment of rights, or, subject to contract rights with respect thereto, the date when any change or conversion or exchange of shares shall be made or go into effect, as a record date for the determination of the shareholders entitled to notice of and to vote at any such meeting, or entitled to receive payment of any such dividend, or allotment of rights, or to exercise the rights with respect to any such change, conversion or exchange of shares, and in such case only shareholders of record on the date so fixed shall be entitled to notice of and to vote at such meeting, or to receive payment of such dividend or allotment of rights or to exercise such rights, as the case may be, notwithstanding any transfer of shares on the books of the Company after the record date fixed as aforesaid. The Board of Directors may close the books of the Company against transfer of shares during the whole or any part of such period. When a determination of shareholders entitled to notice of and to vote at any meeting of shareholders has been made as provided in this section, such determination shall apply to any adjournment thereof except as otherwise provided by statute.

ARTICLE II

MEETINGS OF STOCKHOLDERS

Section 1. An Annual Meeting of Stockholders of the Company shall be held at such date and time as shall be designated from time to time by the Board of Directors. Each such Annual Meeting shall be held at the principal office of the Company in Kentucky or at such other place as the Board of Directors may designate from time to time.

Section 2. Special meetings of the stockholders may be called by the Board of Directors or by the holders of not less than 51% of all the votes entitled to be cast on each issue proposed to be considered at the special meeting, or in such other manner as may be provided by statute. Business transacted at special meetings shall be confined to the purposes stated in the notice of meeting.

Section 3. Notice of the time and place of each annual or special meeting of stockholders shall be sent by mail to the recorded address of each stockholder entitled to vote not less than ten or more than sixty days before the date of the meeting, except in cases where other special method of notice may be required by statute, in which case the statutory method shall be followed. The notice of special meeting shall state the object of the meeting. Notice of any meeting of the stockholders may be waived by any stockholder.

Section 4. At an Annual Meeting of the Stockholders, only such business shall be conducted as shall have been properly brought before the meeting in accordance with the procedures set forth in these By-laws. To be properly brought before the 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 be a proper matter for consideration and otherwise be properly requested to be brought before the meeting by a stockholder as hereinafter provided. For business to be properly requested to be brought before an Annual Meeting by a stockholder, a stockholder of a class of shares of the Company entitled to vote upon the matter requested to be brought before the meeting (or his designated proxy as provided below) must have given timely and proper notice thereof to the Secretary. To be timely, a stockholder's notice must be given by personal delivery or mailed by United States mail, postage prepaid, and received by the Secretary not fewer than sixty calendar days prior to the meeting; provided, however, that in the event that the date of the meeting is not publicly announced by mail, press release or otherwise or disclosed in a public report, information statement, or other filing made with the Securities and Exchange Commission, in either case, at least seventy calendar days prior to the meeting, notice by the stockholder to be timely must be received by the Secretary, as provided above, not later than the close of business on the tenth day following the day on which such notice of the date of the meeting or such public disclosure or filing was made. To be proper, a stockholder's notice to the Secretary must be in writing and must set forth as to each matter the stockholder proposes to bring before the Annual Meeting (a) a description in reasonable detail 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 books, of the stockholder proposing such business or granting a proxy to the proponent or an intermediary, (c) 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, (d) the name and address of the proponent, if the holder of a proxy from a qualified stockholder of record, and the names and addresses of any intermediate proxies, (e) the class and number of shares of the Company which are beneficially owned by the stockholder, and (f) any material interest of the stockholder or the proponent in such business. The chairman of an Annual Meeting shall determine whether business was properly brought before the meeting, which determination absent manifest error will be conclusive for all purposes.

Section 5. The Chairman of the Board, if present, and in his absence the President, and the Secretary of the Company, shall act as Chairman and Secretary, respectively, at each stockholders meeting, unless otherwise provided by the Board of Directors prior to the meeting. Unless otherwise determined by the Board of Directors prior to the meeting, the Chairman of the stockholders' meeting shall determine the order of business and shall have the authority in his discretion to regulate the conduct of any such meeting, including, without limitation, by imposing restrictions on the persons (other than stockholders of the Company or their duly appointed proxies) who may attend any such stockholders' meeting, by determining whether any stockholder or his proxy may be excluded from any stockholders' meeting based upon any determination by the Chairman, in his sole discretion, that any such person has unduly disrupted or is likely to disrupt the proceedings thereat, and by regulating the circumstances in which any person may make a statement or ask questions at any stockholders' meeting.

Section 6. The Company shall be entitled to treat the holder of record of any share or shares as the holder in fact thereof and, accordingly, shall not be bound to recognize any equitable or other claim to or interest in such share on the part of any other person whether or not it shall have express or other notice thereof, except as expressly provided by law.

Section 7. The Board of Directors may postpone and reschedule any previously scheduled annual or special meeting of stockholders and may adjourn any convened meeting of stockholders to another date and time as specified by the chairman of the meeting.

ARTICLE III

BOARD OF DIRECTORS

Section 1. The Board shall be composed of such number of Directors as shall be set by resolution of the Board. 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. Directors need not be shareholders of the corporation or residents of the Commonwealth of Kentucky or of the Commonwealth of Virginia. Except as otherwise expressly provided by the Articles of Incorporation, the Board of Directors may fill, until the first annual election thereafter and until the necessary election shall have taken place, vacancies occurring at any time in the membership of the Board by death, resignation or otherwise. Written notice of such resignation shall be made as provided by law.

Section 2. 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 directors at a meeting only if the stockholder has given timely and proper notice thereof to the Secretary. To be timely, a stockholder's notice must be given by personal delivery or mailed by United States mail, postage prepaid, and received by the Secretary not fewer than sixty calendar days or more than ninety calendar days prior to the meeting; provided, however, that in the event that the date of the meeting is not publicly announced by mail, press release or otherwise or disclosed in a public report, information statement or other filing made with the Securities and Exchange Commission, in either case, at least seventy calendar days prior to the meeting, notice by the stockholder to be timely must be so received by the Secretary, as provided above, not later than the close of business on the tenth day following the day on which such notice of the date of the meeting or such public disclosure or filing was made. To be proper, a stockholder's notice of nomination to the Secretary must be in writing and must set forth as to each nominee: (a) the name and address, as they appear on the Company books, of the stockholder who intends to make the nomination or granting a proxy to the proponent or an intermediary; (b) the name and

address of the person or persons to be nominated; (c) 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; (d) 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; (e) 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, provided that (i) such information does not in any way violate any applicable Securities and Exchange Commission regulation, including regulations concerning public availability of information, and (ii) any information withheld on such basis shall be provided by separate notice at such time as would not be in violation of any applicable Securities and Exchange Commission regulation, such notice to be a supplement to the notice otherwise required herein; (f) the class and number of shares of the Company which are beneficially owned by the stockholder; and (g) the signed consent of each nominee to serve as a director of the Company if so elected.

Section 3. If the Chairman of the meeting for the election of Directors determines that a nomination of any candidate for election as a director at such meeting was not made in accordance with the applicable provisions of these By-laws, such nomination shall be void.

Section 4. The Board of Directors may adopt such special rules and regulations for the conduct of their meetings and the management of the affairs of the Company as they may determine to be appropriate, not inconsistent with law or these By-laws.

Section 5. A regular meeting of the Board of Directors shall be held as soon as practicable after the annual meeting of stockholders in each year. In addition, regular quarterly meetings of the Board may be held at the general offices of the Company in Kentucky, or at such other place as shall be specified in the notice of such meeting on the last Monday of January, July and October in each year. Written notice of every regular meeting of the Board, stating the time of day at which such meeting will be held, shall be given to each Director not less than two days prior to the date of the meeting. Such notice may be given personally in writing, or by telegraph or other written means of electronic communication, or by depositing the same, properly addressed, in the mail.

Section 6. Special meetings of the Board may be called at any time by the Chairman of the Board, or the President, or by a Vice-President when acting as President, or by any two Directors. Notice of such meeting, stating the place, day and hour of the meeting shall be given to each Director not less than one day prior to the date of the meeting. Such notice may be given personally in writing, or by telegraph or other written means of electronic communication, or by depositing the same, properly addressed, in the mail.

Section 7. Notice of any meeting of the Board may be waived by any Director.

Section 8. A majority of the Board of Directors shall constitute a quorum for the transaction of business at any meeting of the board, but a less number may adjourn the meeting to some other day or sine die. The Board of Directors shall keep minutes of their proceedings at their meetings. The members of the Board may be paid such fees or compensations for their services as Directors as the Board, from time to time, by resolution, may determine.

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 IV

COMMITTEES

Section 1. The Board of Directors may, by resolution passed by a majority of the whole Board, appoint an Executive Committee of not less than three members of the Board, including the Chairman of the Board, if there be one, and the President of the Company. The Executive Committee may make its own rules of procedure and elect its Chairman, and shall meet where and as provided by such rules, or by resolution of the Board of Directors. A majority of the members of the Committee shall constitute a quorum for the transaction of business. During the intervals between the meetings of the Board of Directors, the Executive Committee shall have all the powers of the Board in the management of the business and affairs of the Company except as limited by statute, including power to authorize the seal of the Company to be affixed to all papers which require it, and, by majority vote of all its members, may exercise any and all such powers in such manner as such Committee shall deem best for the interests of the Company, in all cases in which specific directions shall not have been given by the Board of Directors. The Executive Committee shall keep regular minutes of its proceedings and report the same to the Board at meetings thereof.

Section 2. The Board of Directors may appoint other committees, standing or special, from time to time from among their own number, or otherwise, and confer powers on such committees, and revoke such powers and terminate the existence of such committees at its pleasure.

Section 3. Meetings of any committee may be called in such manner and may be held at such times and places as such committee may by resolution determine, provided that a meeting of any committee may be called at any time by the Chairman of the Board or by the President. Notice of such meeting, stating the place, day and hour of the meeting shall be given to each

Director not less than one day prior to the meeting. Such notice may be given personally in writing, or by telegraph or other written means of electronic communication, or by depositing the same, properly addressed, in the mail. Members of all committees may be paid such fees for attendance at meetings as the Board of Directors may determine.

ARTICLE V

OFFICERS

Section 1. The officers of the Company shall be a Chief Executive Officer, President, Chief Operating Officer, Chief Financial Officer, Chief Administrative Officer, one or more Vice Presidents, Secretary, Treasurer, Controller or such other officers (including, if so directed by a resolution of the Board of Directors, the 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.

Section 2. The Chief Executive Officer of the Company shall have full charge of all of the affairs of the Company and shall report directly to the Board of Directors.

Section 3. The President, should that office be created and filled, shall exercise such functions as may be delegated by the Chief Executive Officer and shall exercise the functions of the Chief Executive Officer during the absence or disability of the Chief Executive Officer.

Section 4. The Chief Operating Officer, should that office be created and filled, shall have responsibility for the management and direction of the Company, subject to the direction and approval of the Chief Executive Officer.

Section 5. The Chief Financial Officer, should that office be created and filled, shall have responsibility for the financial affairs of the Company, including maintaining accurate books and records, meeting all financial reporting requirements and controlling Company funds, subject to the direction and approval of the Chief Executive Officer.

Section 6. The Chief Administrative Officer, should that office be created and filled, shall have responsibility for the general administrative and human resources operations of the Company, subject to the direction and approval of the Chief Executive Officer.

Section 7. The Vice President or Vice Presidents, should such offices be created and filled, may be designated as Vice President, Senior Vice President or Executive Vice President, as the Board of Directors or Chief Executive Officer may determine.

Section 8. 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.

Section 9. The Treasurer, should that office be created and filled, shall have responsibility for all receipts and disbursements of the Company and be custodian of the Company's funds.

Section 10. The Controller, should that office be created and filled, shall have responsibility for the accounting records of the Company.

ARTICLE VI

MISCELLANEOUS

Section 1. The funds of the Company shall be deposited to its credit in such banks or trust companies as are selected by the Treasurer, subject to the approval of the chief executive officer. Such funds shall be withdrawn only on checks or drafts of the Company for the purpose of the Company, except that such funds may be withdrawn without the issuance of a check or draft (a) to effect a transfer of funds between accounts maintained by the Company at one or more depositories; (b) to effect the withdrawal of funds, pursuant to resolution of the Board of Directors, for the payment of either commercial paper promissory notes of other entities or government securities purchased by the Company; (c) to effect a withdrawal of funds by the Company pursuant to the terms of any agreement or other document, approved by the Board of Directors, which requires or contemplates payment or payments by the Company by means other than a check or draft; or (d) to effect a withdrawal of funds for such other purpose as the Board of Directors by resolution shall provide. All checks and drafts of the Company shall be signed in such manner and by such officer or officers or such individuals as the Board of Directors, from time to time by resolution, shall determine. Only checks and drafts so signed shall be valid checks or drafts of the Company.

Section 2. No debt shall be contracted except for current expenses unless authorized by the Board of Directors or the Executive Committee, and no bills shall be paid by the Treasurer

unless audited and approved by the Controller or some other person or committee expressly authorized by the Board of Directors or the Executive Committee, to audit and approve bills for payment. All notes of the Company shall be executed by two different officers of the Company. Either or both of such executions may be by facsimile.

Section 3. The fiscal year of the Company shall close at the end of December annually.

ARTICLE VII

INDEMNIFICATION OF DIRECTORS, OFFICERS, EMPLOYEES AND AGENTS

Section 1. Unless prohibited by law, the Company shall indemnify each of its Directors, officers, employees and agents against expenses (including attorneys fees), judgments, taxes, fines and amounts paid in settlement, incurred by such person in connection with, and shall advance expenses (including attorneys fees) incurred by such person in defending any threatened, pending or completed action, suit or proceeding (whether civil, criminal, administrative or investigative) to which such person was, is, or is threatened to be made a party by reason of the fact that such person is or was a Director, officer, employee or agent of another domestic or foreign corporation, partnership, joint venture, trust, other enterprise, or employee benefit plan. Advancement of expenses shall be made upon receipt of a written statement of his good faith belief that he has met the standard of conduct as required by statute and a written undertaking, with such security, if any, as the Board may reasonably require, by or on behalf of the person seeking indemnification, to repay amounts advanced if it shall ultimately be determined that such person is not entitled to be indemnified by the Company.

Section 2. In addition (and not by way of limitation of) the foregoing provisions of Section 1 of this Article VII and the provisions of the Kentucky Business Corporation Act, each person (including the heirs, executors, administrators and estate of such person) who is or was or had agreed to become a Director, officer, employee or agent of the Company and each person (including the heirs, executors, administrators and estate of such person) who is or was serving or who had agreed to serve at the request of the Directors or any officer of the Company as a Director, officer, employee, trustee, partner or agent of another corporation, partnership, joint venture, trust, employee benefit plan or other enterprise shall be indemnified by the Company to the fullest extent permitted by the Kentucky Business Corporation Act or any other applicable laws as presently or hereafter in effect. Without limiting the generality or the effect of the foregoing, the Company is authorized to enter into one or more agreements with any person which provide for indemnification greater or different than that provided in this Article VII. Any repeal or modification of this Article by the stockholders of the Company shall not adversely affect any indemnification of any person hereunder in respect of any act or omission occurring prior to the time of such repeal or modification.

Section 3. The Company may purchase and maintain insurance on behalf of any person who is or was entitled to indemnification as described above, whether or not the Company would have the power or duty to indemnify such person against such liability under this Article VII or applicable law.

Section 4. To the extent required by applicable law, any indemnification of, or advance of expenses to, any person who is or was entitled to indemnification as described above, if arising out of a proceeding by or in the right of the Company, shall be reported in writing to the stockholders with or before the notice of the next stockholder' meeting.

Section 5. The indemnification provided by this Article VII: (a) shall not be deemed exclusive of any other rights to which the Company's Directors, officers, employees or agents may be entitled pursuant to the Articles of Incorporation, any agreement of indemnity, as a matter of law or otherwise; and (b) shall continue as to a person who has ceased to be a Director, officer, employee or agent and shall inure to the benefit of such person's heirs, executors and administrators.

ARTICLE VIII

AMENDMENT OR REPEAL OF BY-LAWS

These By-laws may be added to, amended or repealed at any meeting of the Board of Directors, and may also be added to, amended or repealed by the stockholders.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

Response to First Data Request of Commission Staff

Dated January 19, 2010

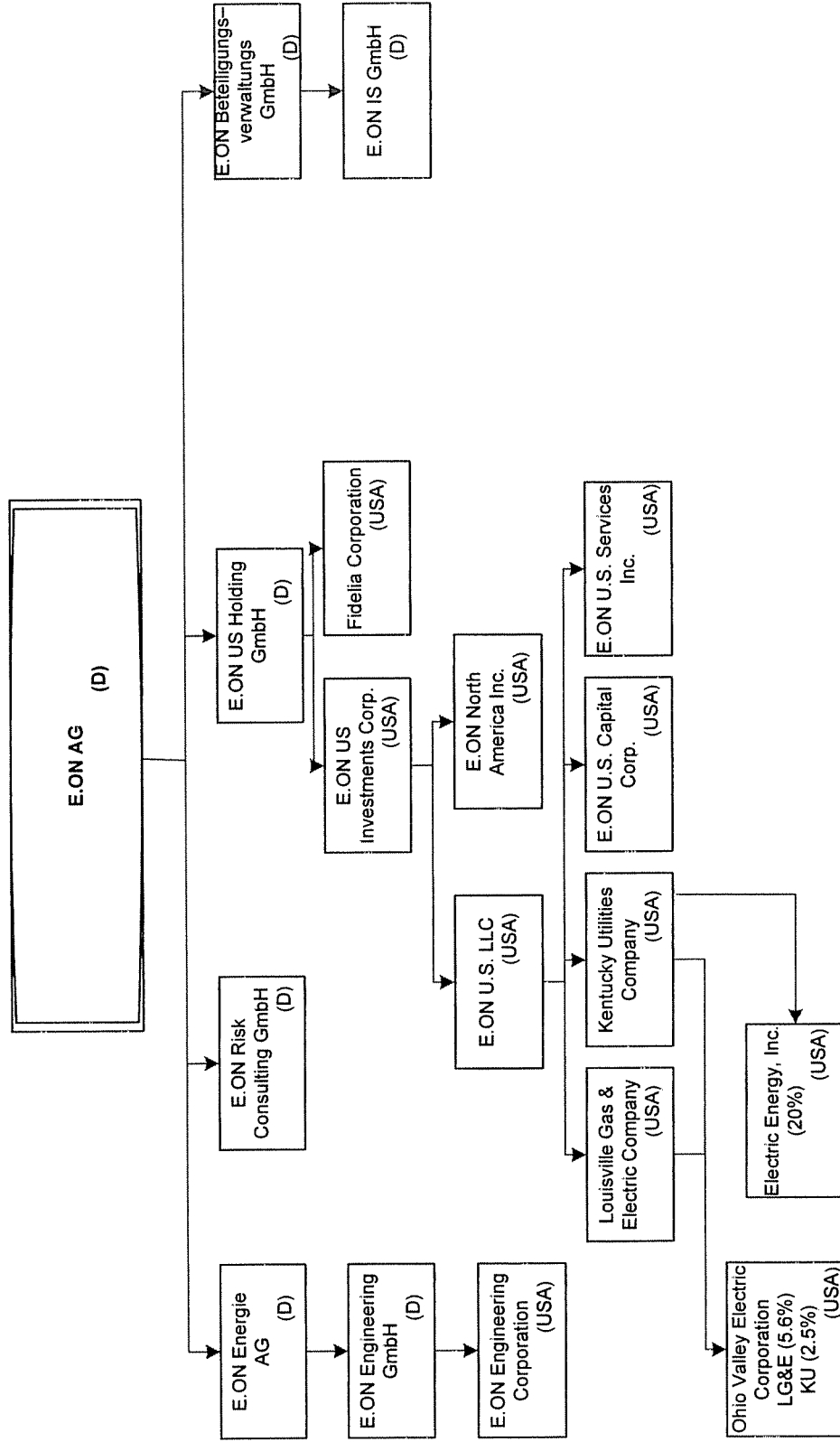
Question No. 2

Responding Witness: Valerie L. Scott

- Q-2. Provide the current organization chart, showing the relationship between KU and its parent company E.ON AG (“E.ON”). Include the intermediate entities between E.ON and KU, as well as the relative positions of all E.ON entities and affiliates with which KU routinely has business transactions.
- A-2. A current organization chart is attached showing the ownership chain from KU to its ultimate parent company, E.ON AG. This chart shows relationships with E.ON entities and affiliates with which KU 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 KU with transactions related to, income tax settlements, capital contributions 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.
 - Louisville Gas and Electric Company – Purchases and sales of power, joint ownership of generation units, labor and overheads associated with union and customer service employees performing work for KU, meter reading services, and rent for shared space.
 - Electric Energy Inc. – Earnings on investment.
 - 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.
- Fidelity 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

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 Schedule 3.
- A-3. See attached schedules.

Question No. 3

Responding Witness: S. Bradford Rives

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

Schedule I

Line No.	Type of Capital	1999		2000		2001		2002		2003		2004		2005	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1	Long-Term Debt	\$ 546,330	44.66%	\$ 484,830	38.61%	\$ 488,506	36.01%	\$ 500,492	32.85%	\$ 687,576	39.77%	\$ 726,211	40.72%	\$ 746,604	40.19%
2	Short-Term Debt	-	0.00%	61,239	4.88%	47,790	3.52%	119,490	7.84%	43,231	2.50%	34,820	1.95%	69,665	3.75%
3	AR Securitization	-	0.00%	-	0.00%	45,100	3.32%	49,300	3.24%	50,000	2.89%	-	0.00%	-	0.00%
4	Preferred Stock	40,000	3.27%	40,000	3.19%	40,000	2.95%	40,000	2.63%	40,000	2.31%	40,000	2.24%	-	0.00%
5	Common Equity	637,015	52.07%	669,784	53.32%	735,024	54.20%	814,091	53.44%	907,948	52.53%	982,204	55.09%	1,041,377	56.06%
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Capitalization	\$ 1,223,345	100.00%	\$ 1,255,853	100.00%	\$ 1,356,420	100.00%	\$ 1,523,373	100.00%	\$ 1,728,755	100.00%	\$ 1,783,235	100.00%	\$ 1,857,646	100.00%

Line No.	Type of Capital	2006		2007		2008		Test Year		Latest Available		Average Test Year	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1	Long-Term Debt	\$ 842,385	39.50%	\$ 1,263,753	46.42%	\$ 1,531,779	46.54%	\$ 1,631,779	45.52%	\$ 1,681,779	45.72%	\$ 1,552,871	45.52%
2	Short-Term Debt	97,043	4.55%	23,219	0.85%	16,247	0.49%	19,666	0.55%	44,975	1.22%	50,081	1.47%
3	AR Securitization	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
4	Preferred Stock	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
5	Common Equity	1,193,198	55.95%	1,435,516	52.73%	1,743,493	52.97%	1,933,129	53.93%	1,951,966	53.06%	1,808,137	53.01%
6	Other	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Capitalization	\$ 2,132,626	100.00%	\$ 2,722,488	100.00%	\$ 3,291,519	100.00%	\$ 3,584,574	100.00%	\$ 3,678,720	100.00%	\$ 3,411,089	100.00%

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

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		Preferred Stock (f)	Common Stock (g)	Retained Earnings (h)	Total Common Equity (i)
			Long-Term (c)	Short-Term (d)	Securitization (e)	Securitization (e)					
1	Balance Beginning of Test Year	\$ 3,202,700	\$ 1,393,879	\$ 121,961	\$ -	\$ -	\$ -	\$ 522,819	\$ 1,164,041	\$ 1,686,860	
2	November 2008	3,256,147	1,393,879	163,667	-	-	-	522,819	1,175,782	1,698,601	
3	December 2008	3,291,519	1,531,779	16,247	-	-	-	548,530	1,194,963	1,743,493	
4	January 2009	3,330,013	1,531,779	39,871	-	-	-	548,530	1,209,833	1,758,363	
5	February 2009	3,304,342	1,531,779	29,251	-	-	-	548,530	1,194,782	1,743,312	
6	March 2009	3,345,430	1,531,779	12,821	-	-	-	598,530	1,202,300	1,800,830	
7	April 2009	3,449,807	1,581,779	57,850	-	-	-	598,530	1,211,648	1,810,178	
8	May 2009	3,485,323	1,581,779	84,919	-	-	-	598,530	1,220,095	1,818,625	
9	June 2009	3,493,399	1,581,779	60,556	-	-	-	623,530	1,227,534	1,851,064	
10	July 2009	3,508,074	1,631,779	9,458	-	-	-	623,530	1,243,307	1,866,837	
11	August 2009	3,520,685	1,631,779	11,878	-	-	-	623,530	1,253,498	1,877,028	
12	September 2009	3,572,152	1,631,779	22,910	-	-	-	623,705	1,293,758	1,917,463	
13	October 2009	3,584,574	1,631,779	19,666	-	-	-	623,677	1,309,452	1,933,129	
14	Total	44,344,165	20,187,327	651,055	-	-	-	7,604,790	15,900,993	23,505,783	
15	Average Balance	3,411,089	1,552,871	50,081	-	-	-	584,984	1,223,153	1,808,137	
16	Average Capitalization Ratios		45.52%	1.47%	0.00%	0.00%	0.00%	17.15%	35.86%	53.01%	
17	End-of-period Capitalization Ratios		45.52%	0.55%	0.00%	0.00%	0.00%	17.40%	36.53%	53.93%	

Note: Common Stock (g) includes Common Stock, Common Stock Expense and Paid in Capital.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 Schedule 4a. Provide a separate schedule for each time period. Report in Column (k) of Schedule 4a, page 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 Schedule 4a, page 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 Schedule 4b.

A-4. a. Page 1 of 2 of the attached schedule calculates the annualized cost as of the end of the latest calendar year.

Page 2 of 2 of the attached schedule calculates the annualized cost as of the end of the test year.

b. See attached.

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	5/1/2023	\$ 12,900,000	Variable	0.850%	1.884%	AA+/Aaa	Unsecured	\$ 243,036
2	Pollution Control Bond	5/23/2002	2/1/2032	20,930,000	Variable	1.250%	1.543%	BBB+/A2	Unsecured	322,950
3	Pollution Control Bond	5/23/2002	2/1/2032	2,400,000	Variable	1.250%	1.643%	BBB+/A2	Unsecured	39,432
4	Pollution Control Bond	5/23/2002	2/1/2032	2,400,000	Variable	1.250%	1.929%	BBB+/A2	Unsecured	46,296
5	Pollution Control Bond	5/23/2002	2/1/2032	7,400,000	Variable	1.250%	1.605%	BBB+/A2	Unsecured	118,770
6	Pollution Control Bond	10/3/2002	10/1/2032	96,000,000	Variable	0.467%	0.987%	A/A2	Unsecured	947,520
7	Pollution Control Bond	10/20/2004	10/1/2034	50,000,000	Variable	0.950%	1.969%	AA+/Aaa	Unsecured	984,500
8	Pollution Control Bond	2/23/2007	10/1/2034	54,000,000	Variable	1.450%	2.350%	AA+/Aaa	Unsecured	1,269,000
9	Pollution Control Bond	5/24/2007	2/1/2037	17,875,000	Variable	5.750%	5.936%	A/A2	Unsecured	1,061,060
10	Pollution Control Bond	5/24/2007	3/1/2037	8,927,000	6.000%	6.000%	6.173%	A/A2	Unsecured	551,064
11	Pollution Control Bond	10/17/2008	2/1/2032	77,947,405	Variable	1.450%	2.297%	AA+/Aaa	Unsecured	1,790,452
12	Fidelia - Unsecured Loan	4/30/2003	4/30/2013	100,000,000	4.550%	4.550%	not rated	Unsecured	Unsecured	4,550,000
13	Fidelia - Unsecured Loan	8/15/2003	8/15/2013	5,310,000	5.310%	5.310%	not rated	Unsecured	Unsecured	3,982,500
14	Fidelia - Unsecured Loan	11/24/2003	11/24/2010	73,000,000	4.240%	4.240%	not rated	Unsecured	Unsecured	1,399,200
15	Fidelia - Unsecured Loan	1/15/2004	1/16/2012	50,000,000	4.390%	4.390%	not rated	Unsecured	Unsecured	2,195,000
16	Fidelia - Unsecured Loan	7/8/2005	7/8/2015	50,000,000	4.735%	4.735%	not rated	Unsecured	Unsecured	2,367,500
17	Fidelia - Unsecured Loan	12/19/2005	12/21/2015	75,000,000	5.360%	5.360%	not rated	Unsecured	Unsecured	4,020,000
18	Fidelia - Unsecured Loan	6/23/2006	6/23/2036	50,000,000	6.330%	6.330%	not rated	Unsecured	Unsecured	3,165,000
19	Fidelia - Unsecured Loan	10/25/2006	10/25/2016	50,000,000	5.675%	5.675%	not rated	Unsecured	Unsecured	2,837,500
20	Fidelia - Unsecured Loan	2/7/2007	2/7/2022	53,000,000	5.690%	5.690%	not rated	Unsecured	Unsecured	3,015,700
21	Fidelia - Unsecured Loan	3/30/2007	3/30/2037	75,000,000	5.860%	5.860%	not rated	Unsecured	Unsecured	4,395,000
22	Fidelia - Unsecured Loan	6/20/2007	6/20/2017	50,000,000	5.980%	5.980%	not rated	Unsecured	Unsecured	2,990,000
23	Fidelia - Unsecured Loan	9/14/2007	9/14/2028	100,000,000	5.960%	5.960%	not rated	Unsecured	Unsecured	5,960,000
24	Fidelia - Unsecured Loan	10/25/2007	10/25/2019	70,000,000	5.710%	5.710%	not rated	Unsecured	Unsecured	3,997,000
25	Fidelia - Unsecured Loan	12/20/2007	12/19/2014	100,000,000	5.450%	5.450%	not rated	Unsecured	Unsecured	5,450,000
26	Fidelia - Unsecured Loan	5/20/2008	5/22/2023	75,000,000	5.850%	5.850%	not rated	Unsecured	Unsecured	4,387,500
27	Fidelia - Unsecured Loan	7/25/2008	7/25/2018	50,000,000	6.160%	6.160%	not rated	Unsecured	Unsecured	3,080,000
28	Fidelia - Unsecured Loan	8/26/2008	8/27/2018	50,000,000	5.645%	5.645%	not rated	Unsecured	Unsecured	2,822,500
29	Fidelia - Unsecured Loan	12/15/2008	12/17/2018	75,000,000	7.035%	7.035%	not rated	Unsecured	Unsecured	5,276,250
30	Called Bond Expense									197,927
31	Total Long-Term Debt and Annualized Cost			\$ 1,531,779,405						\$ 73,462,657
32										
33	Annualized Cost Rate (Total col (j) / Total Col. (d))			4.796%						
34										

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

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	5/1/2023	\$ 12,900,000	Variable	0.420%	1.514%	AA+/Aaa	Unsecured	\$ 195,306	\$ 197,674
2	Pollution Control Bond	5/23/2002	2/1/2032	20,930,000	Variable	1.100%	1.393%	BBB+/A2	Unsecured	291,555	321,450
3	Pollution Control Bond	5/23/2002	2/1/2032	2,400,000	Variable	1.100%	1.493%	BBB+/A2	Unsecured	35,832	38,920
4	Pollution Control Bond	5/23/2002	2/1/2032	2,400,000	Variable	1.100%	1.779%	BBB+/A2	Unsecured	42,696	45,940
5	Pollution Control Bond	5/23/2002	2/1/2032	7,400,000	Variable	1.100%	1.417%	BBB+/A2	Unsecured	104,858	114,282
6	Pollution Control Bond	10/3/2002	10/1/2032	96,000,000	Variable	0.227%	0.747%	BBB+/A2	Unsecured	717,120	1,449,351
7	Pollution Control Bond	10/20/2004	10/1/2034	50,000,000	Variable	0.280%	1.308%	AA+/Aaa	Unsecured	654,000	684,838
8	Pollution Control Bond	2/23/2007	10/1/2034	54,000,000	Variable	0.370%	1.277%	AA+/Aaa	Unsecured	689,580	1,189,422
9	Pollution Control Bond	5/24/2007	3/1/2037	17,875,000	5.750%	5.750%	5.936%	BBB+/A2	Unsecured	1,061,050	1,052,338
10	Pollution Control Bond	5/24/2007	3/1/2037	8,927,000	6.000%	6.000%	6.179%	BBB+/A2	Unsecured	551,599	546,864
11	Pollution Control Bond	10/17/2008	2/1/2032	77,947,405	Variable	0.370%	1.231%	AA+/Aaa	Unsecured	959,533	1,182,924
12	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
13	Fidelia - Unsecured Loan	8/15/2003	8/15/2013	75,000,000	5.310%	5.310%	5.310%	not rated	Unsecured	3,982,500	3,982,500
14	Fidelia - Unsecured Loan	11/24/2003	11/24/2010	33,000,000	4.240%	4.240%	4.240%	not rated	Unsecured	1,399,200	1,399,200
15	Fidelia - Unsecured Loan	1/15/2004	1/16/2012	50,000,000	4.390%	4.390%	4.390%	not rated	Unsecured	2,195,000	2,195,000
16	Fidelia - Unsecured Loan	7/8/2005	7/8/2015	50,000,000	4.735%	4.735%	4.735%	not rated	Unsecured	2,367,500	2,367,500
17	Fidelia - Unsecured Loan	12/19/2005	12/21/2015	75,000,000	5.360%	5.360%	5.360%	not rated	Unsecured	4,020,000	4,020,000
18	Fidelia - Unsecured Loan	6/23/2006	6/23/2036	50,000,000	6.330%	6.330%	6.330%	not rated	Unsecured	3,165,000	3,165,000
19	Fidelia - Unsecured Loan	10/25/2006	10/25/2016	50,000,000	5.675%	5.675%	5.675%	not rated	Unsecured	2,837,500	2,837,500
20	Fidelia - Unsecured Loan	2/7/2007	2/7/2022	53,000,000	5.690%	5.690%	5.690%	not rated	Unsecured	3,015,700	3,015,700
21	Fidelia - Unsecured Loan	3/30/2007	3/30/2037	75,000,000	5.860%	5.860%	5.860%	not rated	Unsecured	4,395,000	4,395,000
22	Fidelia - Unsecured Loan	6/20/2007	6/20/2017	50,000,000	5.980%	5.980%	5.980%	not rated	Unsecured	2,990,000	2,990,000
23	Fidelia - Unsecured Loan	9/14/2007	9/14/2028	70,000,000	5.960%	5.960%	5.960%	not rated	Unsecured	3,997,000	3,997,000
24	Fidelia - Unsecured Loan	10/25/2007	10/25/2019	100,000,000	5.710%	5.710%	5.710%	not rated	Unsecured	5,960,000	5,960,000
25	Fidelia - Unsecured Loan	12/20/2007	12/19/2014	100,000,000	5.450%	5.450%	5.450%	not rated	Unsecured	3,997,000	3,997,000
26	Fidelia - Unsecured Loan	5/20/2008	5/22/2023	75,000,000	5.850%	5.850%	5.850%	not rated	Unsecured	4,387,500	4,387,500
27	Fidelia - Unsecured Loan	7/25/2008	7/25/2018	50,000,000	6.160%	6.160%	6.160%	not rated	Unsecured	3,080,000	3,080,000
28	Fidelia - Unsecured Loan	8/26/2008	8/27/2018	50,000,000	5.645%	5.645%	5.645%	not rated	Unsecured	2,822,500	2,822,500
29	Fidelia - Unsecured Loan	12/15/2008	12/17/2018	75,000,000	7.035%	7.035%	7.035%	not rated	Unsecured	5,276,250	4,616,719
30	Fidelia - Unsecured Loan	4/24/2009	4/24/2017	50,000,000	5.280%	5.280%	5.280%	not rated	Unsecured	2,640,000	1,364,000
31	Fidelia - Unsecured Loan	7/27/2009	7/29/2019	50,000,000	4.810%	4.810%	4.810%	not rated	Unsecured	2,405,000	627,972
32	Called Bond Expense									200,687	273,846
33	Total Long-Term Debt and Annualized Cost			\$ 1,631,779,405						\$ 76,439,476	\$ 74,320,940
34	Annualized Cost Rate (Total col (j) / Total Col. (d))										4.684%

(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.

Kentucky Utilities Company
Case No. 2009-00548

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	\$ 19,665,954	Various	0.220%	\$ 43,265
2	Total Short-Term Debt and Annualized Cost			\$ 19,665,954			\$ 43,265
3	Annualized Cost Rate (Total col (g) / Total Col. (d))					0.220%	
4	Actual Interest Paid or Accrued on Short-Term Debt During the Test Year						483,066
5	Average Short-Term Debt, Test-Year						50,081,000
6	Test-Year Interest Cost Rate (Actual Interest / Average Short-Term Debt)						0.965%

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 Schedule 5. Provide a separate schedule for each time period. Compute the actual and annualized preferred stock rate and report the results in Column (g) of Schedule 5.
- A-5. There were no outstanding issues of preferred stock as of December 31, 2008 or October 31, 2009.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 Schedule 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 Schedule 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 KU common stock during the most recent 10-year period.
 - b. See attached schedule.
 - c. All KU outstanding common stock is held by E.ON U.S. LLC, is not listed on a stock exchange, thus KU 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.

Kentucky Utilities
Case No. 2009-00549

Question No. 6b

Responding Witness: S. Bradford Rives

Quarterly and Annual Common Stock Information
For the Periods as 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	37,817,878	308,139,978	0.84	0	N/A
2nd Quarter	37,817,878	308,139,978	0.71	21,000,000	N/A
3rd Quarter	37,817,878	308,139,978	0.91	21,000,000	N/A
4th Quarter	37,817,878	308,139,978	1.01	21,000,000	N/A
Annual	37,817,878	308,139,978	3.47	63,000,000	12.29%
2005 Calendar Year:					
1st Quarter	37,817,878	308,139,978	0.98	30,000,000	N/A
2nd Quarter	37,817,878	308,139,978	0.46	10,000,000	N/A
3rd Quarter	37,817,878	308,139,978	0.82	10,000,000	N/A
4th Quarter	37,817,878	308,139,978	0.66	0	N/A
Annual	37,817,878	308,139,978	2.92	50,000,000	10.40%
2006 Calendar Year:					
1st Quarter	37,817,878	308,139,978	0.94	0	N/A
2nd Quarter	37,817,878	308,139,978	0.65	0	N/A
3rd Quarter	37,817,878	308,139,978	1.29	0	N/A
4th Quarter	37,817,878	308,139,978	1.13	0	N/A
Annual	37,817,878	308,139,978	4.01	0	9.74%
2007 Calendar Year:					
1st Quarter	37,817,878	308,139,978	1.19	0	N/A
2nd Quarter	37,817,878	308,139,978	0.93	0	N/A
3rd Quarter	37,817,878	308,139,978	1.31	0	N/A
4th Quarter	37,817,878	308,139,978	0.98	0	N/A
Annual	37,817,878	308,139,978	4.41	0	8.61%
2008 Calendar Year:					
1st Quarter	37,817,878	308,139,978	1.21	0	N/A
2nd Quarter	37,817,878	308,139,978	0.74	0	N/A
3rd Quarter	37,817,878	308,139,978	1.13	0	N/A
4th Quarter	37,817,878	308,139,978	1.08	0	N/A
Annual	37,817,878	308,139,978	4.16	0	6.87%
2009 Calendar Year:					
1st Quarter	37,817,878	308,139,978	0.19	0	N/A
2nd Quarter	37,817,878	308,139,978	0.67	0	N/A
3rd Quarter	37,817,878	308,139,978	1.75	0	N/A

(1) Kentucky Utilities 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 Kentucky Utilities Company's sole shareholder. Kentucky Utilities 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.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 Schedule 7.
- A-7. See attached.

The Kentucky Utilities Company's first mortgage bond indenture, which was terminated in February 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.

Kentucky Utilities Company
Case No. 2009-00548

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	107	96	96	93	91	133	112	152	167	157	145
Add:											
Federal income taxes - current	52	45	57	38	26	39	57	51	28	45	2
State income taxes - current	14	9	13	10	10	18	11	11	13	10	3
Deferred federal income taxes - net	(5)	(3)	(12)	3	15	22	(2)	-	(5)	(10)	39
Deferred state income taxes - net	1	1	(1)	1	2	(1)	-	1	-	(3)	5
Investment tax credit - net	(4)	(4)	(3)	(3)	(3)	(2)	(2)	11	42	25	22
Undistributed income of Electric Energy, Inc.	-	-	-	(5)	(4)	(3)	(2)	(2)	(5)	-	15
Fixed charges	42	42	37	29	29	29	34	41	59	76	80
Earnings	(A) 207	186	187	166	166	235	208	265	299	300	311
Fixed Charges (1):											
Interest Charges per statements of income	39	39	34	26	26	26	31	39	57	74	77
Preferred Stock dividends per statements of income	2	2	2	2	2	2	2	-	-	-	-
Add:											
One-third of rentals charged to operating expense	1	1	1	1	1	1	1	2	2	2	3
Fixed charges	(B) 42	42	37	29	29	29	34	41	59	76	80
Ratio of Earnings to Fixed Charges	(A) ÷ (B) 4.93	4.43	5.05	5.72	5.72	8.10	6.12	6.46	5.07	3.95	3.89

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.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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, 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.
- A-8.
- a. Please see Seelye Exhibit 5 for the reconstruction of test year revenues per book rates. See Seelye Exhibit 7 for test year revenues at present rates annualized and at proposed rates annualized.
 - b. Please see Seelye Exhibit 6 for the amount and percent of proposed increase in revenue distributed to each rate schedule. Please see pages 2 and 5-6 of Mr. Seelye's pre-filed direct testimony for a discussion of the allocation of the proposed increase.
 - c. Please see Seelye Exhibits 7 for the detailed allocation of the proposed increases to all charges for each rate schedule. Please see response to part (b), above, and pages 6-36 of Mr. Seelye's pre-filed direct testimony for a detailed explanation of the methodology used to develop each 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 2 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.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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. No purchases from affiliates; however, joint fuel purchases are paid for by E.ON U.S. Services and charged to KU and LG&E.
 - c. See attached CD, in folder titled Question No. 9.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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.

Kentucky Utilities Company
Actual Fuel Costs for the Test Year

	Steam Units Test year ended October 2009	Combustion Turbines Test year ended October 2009	KU TOTALS
Production Costs (\$)			
Coal	\$ 424,068,151.26	\$ -	\$ 424,068,151.26
Other Fuel Production Costs	5,794,599.13	-	5,794,599.13
Oil	5,026,577.93	871,155.53	5,897,733.46
Gas	-	20,484,492.25	20,484,492.25
Total fuel costs	<u>\$ 434,889,328.32</u>	<u>\$ 21,355,647.78</u>	<u>\$ 456,244,976.10</u>
Fuel Costs - Cents per kWh Generated			
Coal	2.816	-	2.816
Oil	0.033	17.240	N/A
Gas	-	11.415	11.415
Fuel Costs - Cents per MBTU			
Coal	258.601	-	258.601
Oil	1,430.165	1,071.387	1,362.758
Gas	-	822.412	822.412
Quantities of Fuel Burned:			
Coal - tons	6,995,315	-	6,995,315
Oil - Gal	2,510,488	584,512	3,095,000
Gas - Mcf	-	2,430,029	2,430,029
Million BTU Burned:			
Coal	163,985,566	-	163,985,566
Oil	351,468	81,311	432,779
Gas	-	2,490,781	2,490,781
Net kWh Output			
Coal	15,060,172,000	-	15,060,172,000
Oil	-	5,053,000	5,053,000
Gas	-	179,445,000	179,445,000
Total kWh Output	<u>15,060,172,000</u>	<u>184,498,000</u>	<u>15,244,670,000</u>

Note: Oil used in steam plants is for start-up and stabilization.

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

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

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:

	<u>\$</u>	<u>KWH</u>	<u>KW</u>
Energy	179,145,075	7,649,420,000	
Demand	25,860,170		231,008
Total	<u>\$ 205,005,245</u>	<u>7,649,420,000</u>	<u>231,008</u>

Included in the purchased power cost are the following estimates:

- an estimate of demand for October 2009 in the amount of \$2,283,533
- an estimate of energy for October 2009 in the amount of \$5,510,235

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

- a true-up for demand for October 2009 in the amount of (\$25,097) booked in November 2009
- a true-up for energy for October 2009 in the amount of \$28,312 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 (\$112,888) booked in November 2008
- a true-up of energy for October 2008 in the amount of \$97,403 booked in November 2008

Demand payments are made to Owensboro Municipal Utilities (OMU), Dynegy Power Marketing (Dynegy) and Ohio Valley Electric Corporation (OVEC). However, the OVEC demand payment is comprised of actual expenses for debt, operating & maintenance, taxes, and other items not directly related to the plant capacity. Therefore, only the monthly average capacity during the test year for OMU and Dynegy is reflected in the KW column.

OMU demand payments will cease after the termination of the OMU contract in May 2010. Dynegy demand payments ceased after the contract termination in September 2009. See Rives Exhibit 1, Reference Schedules 1.34 and 1.36 for the proforma adjustments to net operating income to reflect the reduction in ongoing demand payments.

The estimated amounts relate to OMU and OVEC. The OMU estimate is obtained using the previous month's invoice. A rate for OMU energy cost estimate is calculated by dividing the prior month's fuel cost by the prior month's MWH and applying this rate to the current month's MWH, and then adding this result to the maintenance reserve amount from the prior month. The OMU demand estimate is obtained by adding the Addition & Retirement fund (i.e., capital expenditures) amount from the prior month, the capacity costs from the prior month, and the monthly facilities charge from the prior month. 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 both OMU and OVEC were trued-up to actual in November 2009.

KENTUCKY UTILITIES COMPANY

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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. A Kentucky jurisdictional operations income statement, statement of changes in financial position, statement of cash flows, statement of changes in owner's equity, and balance sheet.
 - b. A total company income statement, statement of changes in financial position, statement of cash flows, statement of changes in owner's equity, and balance sheet.
- A-12. a. See attached Kentucky Jurisdictional Electric Operations Income Statement and Kentucky Jurisdictional 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 Kentucky jurisdictional balance sheet was developed by allocating remaining balances based on appropriate methodologies. Due to the different methodologies used in developing the Kentucky jurisdictional balance sheet, an adjustment is required in calculating Total Liabilities in order to balance. Jurisdictional Statements of Changes in Cash Flows and Owner's Equity are not prepared by the Company.
- b. 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.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

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

COMPARATIVE STATEMENTS OF OPERATING INCOME- KENTUCKY RETAIL JURISDICTION

	Twelve Months Ended	
	10/31/2009	10/31/2008
OPERATING REVENUES		
Residential Sales	\$ 449,303,615	\$ 419,135,927
Small (or Comm) - Rural Comm & Comm L&P	309,899,981	299,328,843
Large (or Ind) - Industrial & Mine Power	302,293,510	311,856,960
Public Street and Highway Lighting	9,925,229	9,728,674
Other Sales to Public Authorities	95,122,247	91,143,187
Total Sales to Ultimate Consumers	<u>1,166,544,582</u>	<u>1,131,193,591</u>
Sales for Resale	41,533,932	71,525,801
Total Sales of Electricity	<u>1,208,078,514</u>	<u>1,202,719,392</u>
Other Operating Revenues		
Late Payment Charges	4,397,443	-
Rent from Electric Property	1,229,373	1,804,968
Miscellaneous Service Revenues	7,955,285	4,974,557
Total Other Operating Revenues	<u>13,582,101</u>	<u>6,779,525</u>
Total Operating Revenue	<u>1,221,660,615</u>	<u>1,209,498,917</u>
OPERATING EXPENSES		
Fuel	395,494,575	424,765,041
Power Purchased	177,630,092	183,547,472
Operation Expenses	166,035,908	147,118,782
Maintenance Expenses	80,540,015	83,215,033
Depreciation Expense	113,811,742	111,555,590
Amortization Expense	5,138,268	4,491,225
Regulatory Credits	(2,062,879)	(1,946,085)
Taxes Other than Income Taxes	19,552,424	18,208,622
Income Taxes - Federal, State, and Deferred	53,833,935	30,497,832
Accretion Expense	1,803,921	1,690,795
Investment Tax Credit Adjustment - Net	18,835,641	30,737,819
(Gains) from Disposition of Allowances	(73,173)	(504,602)
Total Utility Operating Expenses	<u>1,030,540,469</u>	<u>1,033,377,524</u>
Net Utility Operating Income	<u>\$ 191,120,146</u>	<u>\$ 176,121,393</u>

KENTUCKY UTILITIES COMPANY

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

COMPARATIVE BALANCE SHEETS - KENTUCKY JURISDICTION ONLY

<u>ASSETS</u>	<u>10/31/2009</u>	<u>10/31/2008</u>
UTILITY PLANT		
Utility Plant	\$ 4,171,331,502	\$ 3,853,998,811
Construction Work in Progress	1,025,559,217	955,476,701
Total Utility Plant	5,196,890,719	4,809,475,512
Less: Accumulated Provision for Depreciation	1,824,368,838	1,763,093,593
Net Utility Plant	3,372,521,881	3,046,381,919
OTHER PROPERTY AND INVESTMENTS (1)		
Nonutility Property-Less Reserve	-	-
Investment in Subsidiary Companies	-	-
Other Investments	-	-
Special Funds	-	-
Total Other Property and Investments	-	-
CURRENT AND ACCRUED ASSETS		
Cash	3,427,388	83,903
Special Deposits	-	18,055,380
Working Funds	34,480	29,708
Temporary Cash Investments	235	12
Customer Accounts Receivable	62,301,025	58,306,266
Other Accounts Receivable	33,712,000	22,437,756
Less: Accum Prov for Uncollectable Accts-Credit	1,144,945	2,646,287
Accounts Receivable from Associated Companies	837,511	4,058,254
Fuel	86,008,664	66,420,412
Plant Materials and Operating Supplies	26,842,731	24,192,908
Allowances	1,110,902	18,737
Stores Expense Undistributed	6,252,485	5,310,242
Prepayments	3,772,068	3,579,775
Interest and Dividends Receivable	10,880	11,013
Accrued Utility Revenues	53,868,529	50,124,000
Miscellaneous Current Assets	1,175,261	965,492
Total Current and Accrued Assets	278,209,214	250,947,571
DEFERRED DEBITS		
Unamortized Debt Expense	4,253,411	3,734,744
Other Regulatory Assets	252,530,188	75,955,303
Preliminary Survey and Inventory	4,225,421	1,710,352
Clearing Accounts	1,448	(636,003)
Miscellaneous Deferred Debits	32,707,665	66,317,622
Unamortized Loss on Re-Acquired Debt	11,413,621	11,672,660
Accumulated Deferred Income Taxes	39,819,569	37,316,000
Total Deferred Debits	344,951,323	196,070,678
Total Assets	\$ 3,995,682,418	\$ 3,493,400,168

(1) Kentucky Utilities Company does not earn a return on its investments in subsidiary companies from retail customers, as evidenced by the capitalization adjustment KU makes to remove from its retail jurisdiction, the entire value of its investments in subsidiaries. Please see Rives Exhibit 2, Columns 4, 5 and 6.

KENTUCKY UTILITIES COMPANY

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

COMPARATIVE BALANCE SHEETS - KENTUCKY JURISDICTION ONLY

<u>LIABILITIES & PROPRIETARY CAPITAL</u>	<u>10/31/2009</u>	<u>10/31/2008</u>
PROPRIETARY CAPITAL		
Common Stock Issued	\$ 268,775,095	\$ 271,043,447
Paid in Capital	275,507,213	189,116,458
(Less) Capital Stock Expense	280,244	282,609
Retained Earnings	1,133,307,076	1,001,337,211
Unappropriated Undistributed Subsidiary Earnings	-	-
Total Proprietary Capital	<u>1,677,309,140</u>	<u>1,461,214,507</u>
LONG-TERM DEBT		
Bonds	305,967,336	253,222,016
Long-Term Debt To Associated Companies	<u>1,117,352,250</u>	<u>972,850,245</u>
Total Long-Term Debt	<u>1,423,319,586</u>	<u>1,226,072,261</u>
OTHER NON-CURRENT LIABILITIES		
Accumulated Provision for Injuries and Damages	2,264,889	3,057,373
Accumulated Provision for Pensions and Benefits	<u>155,095,624</u>	<u>75,357,785</u>
Total Other Non-Current Liabilities	<u>157,360,513</u>	<u>78,415,158</u>
CURRENT AND ACCRUED LIABILITIES		
Notes Payable	-	-
Accounts Payable	137,208,056	131,650,010
Notes Payable to Associated Companies	17,153,628	107,278,689
Accounts Payable to Associated Companies	-	-
Customer Deposits	21,528,305	19,781,782
Taxes Accrued	7,220,096	8,399,041
Interest Accrued	1,434,248	1,363,352
Tax Collections Payable	2,938,883	2,796,764
Miscellaneous Current and Accrued Liabilities	<u>15,527,101</u>	<u>13,386,288</u>
Total Current and Accrued Liabilities	<u>203,010,317</u>	<u>284,655,926</u>
DEFERRED CREDITS		
Customer Advances for Construction	2,394,270	2,280,900
Accumulated Deferred Investment Tax Credits	84,059,458	65,599,664
Other Deferred Credits	32,860,205	24,987,378
Other Regulatory Liabilities	34,621,093	35,115,415
Asset Retirement Obligation	29,376,430	27,574,865
Miscellaneous Long-Term Liabilities	30,367	-
Accumulated Deferred Income Taxes	<u>332,986,769</u>	<u>285,655,490</u>
Total Deferred Credits	<u>516,328,592</u>	<u>441,213,712</u>
Jurisdictional Adjustment to Balance	<u>18,354,270</u>	<u>1,828,604</u>
Total Liabilities and Stockholders Equity	<u>\$ 3,995,682,418</u>	<u>\$ 3,493,400,168</u>

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

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

COMPARATIVE STATEMENTS OF OPERATING INCOME- TOTAL COMPANY

	Twelve Months Ended	
	10/31/2009	10/31/2008
OPERATING REVENUES		
Residential Sales	\$ 476,913,173	\$ 445,184,608
Small (or Comm) - Rural Comm & Comm L&P	322,453,229	311,840,822
Large (or Ind) - Industrial & Mine Power	313,594,155	323,921,886
Public Street and Highway Lighting	10,194,768	10,002,795
Other Sales to Public Authorities	100,157,360	96,003,779
Total Sales to Ultimate Consumers	1,223,312,685	1,186,953,890
Sales for Resale	136,427,760	171,190,484
Total Sales of Electricity	1,359,740,445	1,358,144,374
Other Operating Revenues		
Late Payment Charges	4,398,328	-
Rent from Electric Property	1,329,680	1,952,864
Miscellaneous Service Revenues	9,101,745	6,139,533
Total Other Operating Revenues	14,829,753	8,092,397
Total Operating Revenue	1,374,570,198	1,366,236,771
OPERATING EXPENSES		
Fuel	456,244,976	489,127,727
Power Purchased	205,005,245	211,430,651
Operation Expenses	186,403,089	165,443,004
Maintenance Expenses	91,793,789	94,514,700
Depreciation Expense	129,797,266	127,546,007
Amortization Expense	5,881,498	5,143,958
Regulatory Credits	(2,386,863)	(2,247,703)
Taxes Other than Income Taxes	21,906,653	20,346,015
Income Taxes - Federal, State, and Deferred	52,497,189	30,616,235
Accretion Expense	2,087,110	1,952,720
Investment Tax Credit Adjustment - Net	21,804,863	35,519,898
(Gains) from Disposition of Allowances	(84,708)	(583,107)
Total Utility Operating Expenses	1,170,950,107	1,178,810,105
Net Utility Operating Income	203,620,091	187,426,666
Total Other Income	11,526,878	41,909,617
Total Other Income Deductions	392,893	1,171,237
Total Taxes on Other income and Deductions	(5,188,915)	3,268,487
Net Other Income and Deductions	16,322,900	37,469,893
INTEREST		
Interest on Long-Term Debt	71,469,916	66,592,629
Amort. of Debt Discount and Expenses	808,267	733,722
Interest on Debt to Associated Companies	490,065	2,481,402
Other Interest Charges	3,324,834	1,911,576
Allowance for Borrowed Funds Used During		
Construction	(1,560,516)	(1,917,893)
Total Interest Charges	74,532,566	69,801,436
Net Income	\$ 145,410,425	\$ 155,095,123

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

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

TOTAL COMPANY BALANCE SHEET

<u>ASSETS</u>	<u>10/31/2009</u>	<u>10/31/2008</u>
UTILITY PLANT		
Utility Plant	\$ 4,774,788,375	\$ 4,414,490,424
Construction Work in Progress	1,201,108,035	1,095,966,335
Total Utility Plant	5,975,896,410	5,510,456,759
Less: Accumulated Provision for Depreciation	2,101,470,902	2,036,394,192
Net Utility Plant	3,874,425,508	3,474,062,567
OTHER PROPERTY AND INVESTMENTS		
Nonutility Property-Less Reserve	179,121	179,121
Investment in Subsidiary Companies	11,455,961	27,201,259
Other Investments	661,140	411,140
Special Funds	-	5,875,371
Total Other Property and Investments	12,296,222	33,666,891
CURRENT AND ACCRUED ASSETS		
Cash	3,929,364	95,387
Special Deposits	-	20,526,541
Working Funds	39,530	33,774
Temporary Cash Investments	269	13
Customer Accounts Receivable	80,337,225	80,825,533
Other Accounts Receivable	33,732,074	25,375,588
Less: Accum Prov. for Uncollectable Accts-Credit	1,157,603	2,992,772
Accounts Receivable from Associated Companies	938,945	4,552,735
Fuel	99,219,777	76,484,791
Plant Materials and Operating Supplies	30,941,174	29,440,551
Allowances	1,286,022	21,652
Stores Expense Undistributed	7,207,137	6,302,301
Prepayments	4,324,526	4,069,723
Interest and Dividends Receivable	12,474	12,520
Accrued Utility Revenues	57,017,529	52,505,000
Miscellaneous Current Assets	1,347,390	1,097,635
Total Current and Accrued Assets	319,175,833	298,350,972
DEFERRED DEBITS		
Unamortized Debt Expense	4,876,367	4,245,902
Other Regulatory Assets	277,195,710	86,492,945
Preliminary Survey and Inventory	4,844,278	1,944,440
Clearing Accounts	1,623	(713,497)
Miscellaneous Deferred Debits	37,859,074	70,404,174
Unamortized Loss on Re-Acquired Debt	13,085,263	13,270,246
Accumulated Deferred Income Taxes	45,494,674	42,653,761
Total Deferred Debits	383,356,989	218,297,971
Total Assets	\$ 4,589,254,552	\$ 4,024,378,401

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

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

TOTAL COMPANY BALANCE SHEET

<u>LIABILITIES & PROPRIETARY CAPITAL</u>	<u>10/31/2009</u>	<u>10/31/2008</u>
PROPRIETARY CAPITAL		
Common Stock Issued	\$ 308,139,978	\$ 308,139,978
Paid in Capital	315,858,083	215,000,000
(Less) Capital Stock Expense	321,289	321,289
Retained Earnings	1,299,291,575	1,138,385,853
Unappropriated Undistributed Subsidiary Earnings	10,160,161	25,655,459
Total Proprietary Capital	<u>1,933,128,508</u>	<u>1,686,860,001</u>
LONG-TERM DEBT		
Bonds	350,779,405	287,879,405
Long-Term Debt To Associated Companies	1,281,000,000	1,106,000,000
Total Long-Term Debt	<u>1,631,779,405</u>	<u>1,393,879,405</u>
OTHER NON-CURRENT LIABILITIES		
Accumulated Provision for Injuries and Damages	2,539,199	3,429,901
Accumulated Provision for Pensions and Benefits	173,879,866	84,539,805
Total Other Non-Current Liabilities	<u>176,419,065</u>	<u>87,969,706</u>
CURRENT AND ACCRUED LIABILITIES		
Notes Payable	-	-
Accounts Payable	153,825,865	147,690,993
Notes Payable to Associated Companies	19,665,954	121,961,454
Accounts Payable to Associated Companies	30,570,413	30,896,196
Customer Deposits	21,824,650	20,888,961
Taxes Accrued	8,277,553	9,548,581
Interest Accrued	1,644,308	1,549,948
Tax Collections Payable	3,433,218	3,269,871
Miscellaneous Current and Accrued Liabilities	16,689,648	14,248,553
Total Current and Accrued Liabilities	<u>255,931,609</u>	<u>350,054,557</u>
DEFERRED CREDITS		
Customer Advances for Construction	2,379,712	2,294,353
Accumulated Deferred Investment Tax Credits	98,311,103	76,657,087
Other Deferred Credits	37,176,109	27,723,437
Other Regulatory Liabilities	39,642,825	40,558,725
Asset Retirement Obligation	34,007,189	31,864,863
Miscellaneous Long-Term Liabilities	34,814	-
Accumulated Deferred Income Taxes	380,444,213	326,516,267
Total Deferred Credits	<u>591,995,965</u>	<u>505,614,732</u>
Total Liabilities and Stockholders Equity	<u>\$ 4,589,254,552</u>	<u>\$ 4,024,378,401</u>

KENTUCKY UTILITIES COMPANY
CASE NO. 2009-00548
Response to First Data Request of Commission Staff Dated January 19, 2010

STATEMENT OF CHANGES IN OWNER'S EQUITY

	COMMON STOCK	COMMON STOCK EXPENSE	OTHER PAID- IN CAPITAL	RETAINED EARNINGS	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS
BALANCE AT 10/31/2007	\$ 308,139,978	\$ (321,289)	\$ 70,000,000	\$ 987,505,008	\$ 21,433,493
Credits From Income				155,095,123	
FIN 48 Adjustment				7,688	
Equity in Subsidiary - Earning - EEI				(32,071,966)	32,071,966
Equity in Subsidiary - Dividends - EEI				27,850,000	(27,850,000)
Capital Infusion			145,000,000		
BALANCE AT 10/31/2008	<u>308,139,978</u>	<u>(321,289)</u>	<u>215,000,000</u>	<u>1,138,385,853</u>	<u>25,655,459</u>
Credits From Income				145,410,424	
FIN 48 Adjustment				-	
Equity in Subsidiary - Earning - EEI				(2,854,702)	2,854,702
Equity in Subsidiary - Dividends - EEI				18,350,000	(18,350,000)
Capital Infusion			100,858,083		
BALANCE AT 10/31/2009	<u>\$ 308,139,978</u>	<u>\$ (321,289)</u>	<u>\$ 315,858,083</u>	<u>\$ 1,299,291,575</u>	<u>\$ 10,160,161</u>

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

Response to First Data Request of Commission Staff Dated 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	\$ 145,410,424	\$ 155,095,123
Items not requiring (providing) cash currently:		
Depreciation	129,797,266	127,546,007
Amortization	5,881,498	5,143,958
Deferred income taxes - net	49,049,581	(6,951,842)
Investment tax credit - net	21,804,863	35,421,348
Other	21,981,135	(17,254,542)
Change in receivables	(3,833,606)	5,396,839
Change in inventory	(25,140,446)	(23,899,954)
Change in allowance inventory	(1,264,370)	855,929
Change in payables and accrued expenses	1,186,192	(7,971,475)
Change in regulatory assets	(190,702,765)	30,564,402
Change in regulatory liabilities	(915,900)	3,507,631
Change in other deferred debits	32,545,101	8,243,530
Change in other deferred credits	4,980,139	10,958,355
Other	38,905,863	(8,792,257)
Gain on disposal of assets	(78,884)	-
Less: Allowance for other funds used during construction	(2,684,993)	(11,133,815)
Less: Undistributed earnings of subsidiary company	15,495,298	(4,221,966)
Net cash provided from operating activities	<u>242,416,396</u>	<u>302,507,271</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Gross additions to utility plant - construction expenditures	(494,485,545)	(751,628,541)
Less: Allowance for other funds used during construction	6,123,096	7,695,712
Proceeds received from sales of property	89,186	(741,720)
Change in long-term investments	-	(64,572)
Change in non-hedging derivatives	566,141	(589,704)
Change in other special funds	(430,277)	40,513
Change in restricted cash	20,057,999	(1,128,391)
Net cash used for investing activities	<u>(468,079,400)</u>	<u>(746,416,703)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issuance of long-term debt	173,746,251	352,030,129
Net change in short-term debt	(102,295,500)	70,616,400
Payments for retirement of long-term debt	-	(59,921,140)
Payments for reacquisition of long-term debt	-	(79,593,620)
Reissuance of reacquired long-term debt	62,900,000	-
Retirement of reacquired long-term debt	-	16,693,620
Contributed capital	95,146,486	145,000,000
Net cash provided from financing activities	<u>229,497,237</u>	<u>444,825,389</u>
NET INCREASE (DECREASE) IN CASH AND TEMP. CASH INVESTMENTS	3,834,233	915,957
CASH AND TEMPORARY CASH INVESTMENTS AT BEGINNING OF PERIOD	<u>95,400</u>	<u>(820,557)</u>
CASH AND TEMPORARY CASH INVESTMENTS AT END OF PERIOD	<u>\$ 3,929,633</u>	<u>\$ 95,400</u>

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 a Kentucky jurisdictional 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 total company basis.

A-13. a. See attached.

b. See attached.

KENTUCKY UTILITIES COMPANY
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS
FOR THE PERIOD NOVEMBER 1, 2008 - OCTOBER 31, 2009

Account	Description	Total Company Amount	Allocator(1)	KY Jurisdiction Balance
403011	DEPREC EXP - STEAM POWER GEN	\$ 63,794,411 01	0 87684	\$ 55,937,642 38
403012	DEPREC EXP - HYDRO POWER GEN	116,587 47	0 87684	102,228 83
403013	DEPREC EXP - OTH POWER GEN	16,896,448 50	0 87684	14,815,521 90
403014	DEPREC EXP - TRANSMISSION	10,884,303 74	0 87684	9,543,818 66
403015	DEPREC EXP - DISTRIBUTION	32,612,663 02	0 87684	28,596,164 65
403016	GENERAL DEPRECIATION EXPENSE	5,193,100 13	0 87684	4,553,530 21
403111	DEPREC EXP ARO STEAM	296,966 12	0 87684	260,392 48
403112	DEPREC EXP ARO TRANSMISSION	109 15	0 87684	95 71
403113	DEPREC EXP ARO OTHER PRODUCTION	2,442 84	0 87684	2,141 99
403114	DEPREC EXP ARO HYDRO	51 84	0 87684	45 46
403115	DEPREC EXP ARO DISTRIBUTION	182 64	0 87684	160 15
404401	AMT-EL INTAN PLT-RTL	5,881,497 64	0 87363	5,138,267 69
407401	REGULATORY CREDITS - GENERATION ACCRETION	(2,075,174 81)	0 86426	(1,793,498 22)
407402	REGULATORY CREDITS - TRANSMISSION ACCRETION	(4,098 52)	0 86426	(3,542 20)
407405	REGULATORY CREDITS - DISTRIBUTION ACCRETION	(7,837 09)	0 86426	(6,773 31)
407421	REGULATORY CREDITS - GENERATION DEPRECIATION	(299,460 80)	0 86426	(258,813 09)
407422	REGULATORY CREDITS - TRANSMISSION DEPRECIATION	(109 15)	0 86426	(94 33)
407425	REGULATORY CREDITS - DISTRIBUTION DEPRECIATION	(182 64)	0 86426	(157 85)
408101	TAX-NON INC-UTIL OPR	79,590 69	0 89253	71,037 37
408102	REAL AND PERSONAL PROP TAX	13,013,414 62	0 89253	11,614,909 88
408103	KY PUBLIC SERVICE COMMISSION TAX	1,820,331 05	0 89253	1,624,706 64
408105	FEDERAL UNEMP TAX	29,411 58	0 89253	26,250 82
408106	FICA TAX	4,412,894 19	0 89253	3,938,656 36
408107	STATE UNEMP TAX	57,065 91	0 89253	50,933 24
408115	CLOSED 01/09 - FEDERAL UNEMP TAX - A&G	303 45	0 89253	270 84
408116	CLOSED 01/09 - FICA TAX - A&G	19,341 98	0 89253	17,263 37
408117	CLOSED 01/09 - STATE UNEMP TAX - A&G	696 32	0 89253	621 49
408125	CLOSED 01/09 - FEDERAL UNEMP TAX - ELECTRIC COS	1,056 41	0 89253	942 88
408126	CLOSED 01/09 - FICA TAX - ELECTRIC COS	33,194 24	0 89253	29,626 97
408127	CLOSED 01/09 - STATE UNEMP TAX - ELECTRIC COS	723 53	0 89253	645 77
408146	CLOSED 01/09 - FICA TAX - OTHER COS	0 01	0 89253	0 01
408175	CLOSED 01/09 - FEDERAL UNEMP TAX - ELECTRIC COS INDIRECT	(11 49)	0 89253	(10 26)
408176	CLOSED 01/09 - FICA TAX - ELECTRIC COS INDIRECT	6,794 46	0 89253	6,064 28
408177	CLOSED 01/09 - STATE UNEMP TAX - ELECTRIC COS INDIRECT	119 91	0 89253	107 02
408185	CLOSED 01/09 - FEDERAL UNEMP TAX - A&G INDIRECT	(504 15)	0 89253	(449 97)
408186	CLOSED 01/09 - FICA TAX - A&G INDIRECT	318,898 93	0 89253	284,628 01
408187	CLOSED 01/09 - STATE UNEMP TAX - A&G INDIRECT	5,709 07	0 89253	5,095 54
408188	CLOSED 01/09 - FEDERAL UNEMP TAX - SELLING EXP	2,526 48	0 89253	2,254 97
408189	CLOSED 01/09 - STATE UNEMP TAX - SELLING EXP	2,439 01	0 89253	2,176 90
408190	CLOSED 01/09 - FICA TAX - SELLING EXP	118,706 14	0 89253	105,949 22
408191	CLOSED 01/09 - FEDERAL UNEMP TAX - SELLING - INDIRECT	(73 75)	0 89253	(65 82)
408193	CLOSED 01/09 - FICA TAX - SELLING - INDIRECT	46,899 40	0 89253	41,859 29
408194	CLOSED 01/09 - STATE UNEMP TAX - SELLING - INDIRECT	840 59	0 89253	750 25
408195	FEDERAL UNEMP TAX - INDIRECT	16,121 15	0 89253	14,388 67
408196	FICA TAX - INDIRECT	1,856,683 58	0 89253	1,657,152 49
408197	STATE UNEMP TAX - INDIRECT	63,479 44	0 89253	56,657 53
408202	TAX-NON INC-OTHER	2,545 00	0 00000	-
409101	FED INC TAX-UTIL OPR	5,441,241 53	0 97803	5,321,692 98
409102	KY ST INCOME TAXES	3,731,810 84	0 97803	3,649,819 89
409104	FED INC TAXES - EST	(4,801,985 47)	0 97803	(4,696,481 90)
409105	ST INC TAXES - EST	(923,458 74)	0 97803	(903,169 59)
409203	FED INC TAX-OTHER	1,056,453 74	0 00000	-
409206	ST INC TAX-OTHER	72,501 40	0 00000	-
409209	FED IN TAXES-OTH EST	(377,895 75)	0 00000	-
409210	ST INC TAXES-OTH EST	(72,672 26)	0 00000	-
410101	DEF FED INC TAX-OPR	95,933,413 43	0 97803	93,825,677 51
410102	DEF ST INC TAX-OPR	13,679,633 47	0 97803	13,379,080 68
410203	DEF FEDERAL INC TX	1,190,126 95	0 00000	-
410204	DEF STATE INC TAX	164,427 86	0 00000	-
411101	FED INC TX DEF-CR-OP	(52,431,291 24)	0 97803	(51,279,332 69)
411102	ST INC TAX DEF-CR-OP	(8,132,174 40)	0 97803	(7,953,503 85)
411150	ACCRETION EXPENSE - GENERATION	2,075,174 81	0 86432	1,793,605 23
411151	ACCRETION EXPENSE - TRANSMISSION	4,098 52	0 86432	3,542 41
411155	ACCRETION EXPENSE - DISTRIBUTION	7,837 09	0 86432	6,773 72
411201	FD INC TX DEF-CR-OTH	(6,027,546 88)	0 00000	-
411202	ST INC TX DEF-CR-OTH	(1,046,007 36)	0 00000	-
411403	ITC DEFERRED	21,804,863 34	0 86383	18,835,641 33
411801	CLOSED 01/09 - GAIN-DISP OF ALLOW	583,106 55	0 86383	503,702 79
411802	GAIN-DISP OF ALLOW	(667,814 31)	0 86383	(576,875 58)
417004	SERVICE CHARGE AND SUPERVISORY FEE - IMEA AND IMPA	(835,817 80)	0 00000	-
418103	EQUITY IN EARNINGS OF SUBS-EEI	(2,854,701 95)	0 00000	-
419006	INT INC-ST TAX PMT	(18,449 42)	0 00000	-
419106	CLOSED 03/09 - INT INC-ST TAX PMT	(300,000 00)	0 00000	-

(1) Jurisdictional Allocator is truncated from actual

KENTUCKY UTILITIES COMPANY
TRIAL BALANCE - INCOME STATEMENT ACCOUNTS
FOR THE PERIOD NOVEMBER 1, 2008 - OCTOBER 31, 2009

Account	Description	Total Company Amount	Allocator(1)	KY Jurisdiction Balance
419150	ALLOW FOR FUNDS USED DURING CONSTRUC-EQUITY	(4,562,580 06)	0 00000	-
419205	INTEREST INCOME FROM FINANCIAL HOLDINGS	(4,963 30)	0 00000	-
419206	INTEREST INCOME FROM OTHER LOANS & RECEIVABLES	(830,224 69)	0 00000	-
419207	INTEREST INCOME FROM SPECIAL FUNDS	(623,192 00)	0 00000	-
419209	INT INC-ASSOC CO	(30,243 50)	0 00000	-
419211	DIVIDENDS FROM OVEC	(130,000 00)	0 00000	-
420003	AMORTIZATION OF ITC	(150,847 49)	0 00000	-
421001	MISC NONOPR INCOME	76,565 91	0 00000	-
421003	KM LIFE INS - CASH SURRENDER VALUE	(1,090,215 00)	0 00000	-
421101	GAIN-PROPERTY DISP	(79,614 30)	0 00000	-
421550	MTM INCOME - NONHEDGING	(249,754 83)	0 00000	-
421552	MTM INCOME - NONHEDGING - NETTING	6,312 46	0 00000	-
426101	DONATIONS	480,739 69	0 00000	-
426191	DONATIONS - INDIRECT	10,670 00	0 00000	-
426201	LIFE INSURANCE	(2,047,006 17)	0 00000	-
426301	PENALTIES	(1,763,101 13)	0 00000	-
426401	EXP-CIVIC/POL/REL	18,569 39	0 00000	-
426491	EXP-CIVIC/POL/REL - INDIRECT	840,681 41	0 00000	-
426501	OTHER DEDUCTIONS	1,875,876 63	0 00000	-
426550	MTM LOSSES - NONHEDGING	815,896 12	0 00000	-
426556	MTM LOSSES - NONHEDGING - NETTING	(6,312 46)	0 00000	-
426591	OTHER DEDUCTIONS - INDIRECT	166,879 86	0 00000	-
427014	INT EXP-PCB CC2007A \$17 8M 02/26	1,019,247 41	0 89226	909,431 80
427015	INT EXP-PCB TC2007A \$8 9M 03/37	531,156 54	0 89226	473,928 75
427103	INT EXP-PCB CC2008A \$77 9M 02/32	594,650 52	0 89226	530,581 77
427148	INT EXP-PCB MERC2000A \$12 9M 05/23	60,199 70	0 89226	53,713 67
427184	INT EXP-PCB CC2002A \$20 93M 2/32	252,016 74	0 89226	224,863 99
427185	INT EXP-PCB CC2002B \$2 4M 2/32	28,898 23	0 89226	25,784 68
427186	INT EXP-PCB MERC2002A \$7 4M 2/32	89,102 92	0 89226	79,502 81
427187	INT EXP-PCB MUHC2002A \$2 4M 2/32	28,898 23	0 89226	25,784 68
427188	INT EXP-PCB CC2002C \$96M 10/32	776,831 98	0 89226	693,134 66
427192	INT EXP-PCB CC2004A \$50M 10/34	220,668 04	0 89226	196,892 86
427195	CLOSED 03/09 - INT EXP - PCB CC2005A \$13M 6/35	7,508 83	0 89226	6,699 81
427196	CLOSED 03/09 - INT EXP - PCB CC2005B \$13M 6/35	7,508 83	0 89226	6,699 81
427197	CLOSED 03/09 - INT EXP - PCB CC2006A \$17M 6/36	52,793 58	0 89226	47,105 50
427199	INT EXP-PCB CC2006B \$54M 10/34	577,343 06	0 89226	515,139 05
428090	OTHER AMORT OR DEBT DISCOUNT AND EXP	208,705 61	0 89226	186,219 28
428190	OTHER AMORT-REACQ DEBT	599,561 18	0 89226	534,963 35
430001	INT-ADV FR ASSOC CO	(333 46)	0 89226	(297 53)
430002	INT-DEBT TO ASSOC CO	490,064 58	0 89226	437,264 11
430003	INT EXP ON NOTES TO FIDELIA	67,223,091 03	0 89226	59,980,350 61
431002	INT-CUST DEPOSITS	1,129,227 33	0 89226	1,007,562 28
431004	INT-OTHER TAX DEFNCY	2,880 00	0 89226	2,569 70
431008	INT-DSM COST RECOVER	114,729 32	0 89226	102,368 17
431013	OTHER INT EXP FROM NON-FINANCIAL LIABILITIES	35,574 30	0 89226	31,741 46
431104	INTEREST EXPENSE FROM FINANCIAL LIABILITIES	2,042,756 44	0 89226	1,822,666 08
432001	ALLOW FOR FUNDS USED DURING CONSTRUC-BORROWED	(1,560,516 15)	0 89226	(1,392,383 25)
440010	RESID (FUEL) - KWH	(206,339,889 77)	0 94211	(194,394,417 35)
440101	ELECTRIC RESIDENTIAL DSM	(7,571,415 60)	0 94211	(7,133,089 61)
440102	ELECTRIC RESIDENTIAL ENERGY NON-FUEL REV	(212,935,061 71)	0 94211	(200,607,780 21)
440103	ELECTRIC RESIDENTIAL ENERGY FUEL REV	(176,876,433 10)	0 94211	(166,636,665 33)
440104	ELECTRIC RESIDENTIAL FAC	(15,320,960 74)	0 94211	(14,433,996 45)
440111	ELECTRIC RESIDENTIAL ECR	(39,919,662 34)	0 94211	(37,608,624 83)
440112	ELECTRIC RESIDENTIAL MSR	1,574,651 60	0 94211	1,483,491 54
440113	ELECTRIC RESIDENTIAL ESM	15 53	0 94211	14 63
440114	ELECTRIC RESIDENTIAL VDT	2 68	0 94211	2 52
440119	ELECTRIC RESIDENTIAL CUST CHG REV	(25,864,308 95)	0 94211	(24,366,966 92)
440120	ELECTRIC RESIDENTIAL REV OFFSET	206,339,889 77	0 94211	194,394,417 35
442025	KU COMMERCIAL SALES - KWH	(113,071,944 45)	0 96107	(108,670,003 23)
442035	KU INDUSTRIAL SALES - KWH	(79,489,797 24)	0 96396	(76,625,311 52)
442065	MINE POWER SALES (COAL) - KWH	(19,770,961 70)	0 96396	(19,058,497 47)
442101	ELECTRIC SMALL COMMERCIAL DSM	(513,398 45)	0 96107	(493,411 62)
442102	ELECTRIC SMALL COMMERCIAL ENERGY NON-FUEL REV	(45,179,912 00)	0 96107	(43,421,037 88)
442103	ELECTRIC SMALL COMMERCIAL ENERGY FUEL REV	(31,813,223 45)	0 96107	(30,574,720 47)
442104	ELECTRIC SMALL COMMERCIAL FAC	(1,733,375 59)	0 96107	(1,665,894 51)
442111	ELECTRIC SMALL COMMERCIAL ECR	(11,734,927 84)	0 96107	(11,278,081 87)
442112	ELECTRIC SMALL COMMERCIAL MSR	33,061 84	0 96107	31,774 73
442118	ELECTRIC SMALL COMMERCIAL DEMAND CHG REV	(2,163,934 78)	0 96107	(2,079,691 83)
442119	ELECTRIC SMALL COMMERCIAL CUST CHG REV	(5,861,865 37)	0 96107	(5,633,660 34)
442201	ELECTRIC LARGE COMMERCIAL DSM	(872,862 58)	0 96107	(838,881 65)
442202	ELECTRIC LARGE COMMERCIAL ENERGY NON-FUEL REV	(48,452,918 87)	0 96107	(46,566,625 13)
442203	ELECTRIC LARGE COMMERCIAL ENERGY FUEL REV	(89,975,652 53)	0 96107	(86,472,860 25)
442204	ELECTRIC LARGE COMMERCIAL FAC	(8,023,721 87)	0 96107	(7,711,354 80)
442205	ELECTRIC LARGE COMMERCIAL STOD	(33,077 90)	0 96107	(31,790 16)

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442211	ELECTRIC LARGE COMMERCIAL ECR	(15,973,654 78)	0 96107	(15,351,793 28)
442212	ELECTRIC LARGE COMMERCIAL MSR	805,509 08	0 96107	774,150 25
442213	ELECTRIC LARGE COMMERCIAL ESM	0 38	0 96107	0 37
442214	ELECTRIC LARGE COMMERCIAL VDT	(105 23)	0 96107	(101 13)
442218	ELECTRIC LARGE COMMERCIAL DEMAND CHG REV	(51,697,915 73)	0 96107	(49,685,292 82)
442219	ELECTRIC LARGE COMMERCIAL CUST CHG REV	(9,261,252 92)	0 96107	(8,900,708 21)
442220	ELECTRIC LARGE COMMERCIAL OFFSET	113,071,944 45	0 96107	108,670,003 23
442301	ELECTRIC INDUSTRIAL DSM	77,052 77	0 96396	74,276 10
442302	ELECTRIC INDUSTRIAL ENERGY NON-FUEL REV	(32,923,170 16)	0 96396	(31,736,754 37)
442303	ELECTRIC INDUSTRIAL ENERGY FUEL REV	(127,238,194 58)	0 96396	(122,653,052 78)
442304	ELECTRIC INDUSTRIAL FAC	(10,263,635 80)	0 96396	(9,893,776 53)
442305	ELECTRIC INDUSTRIAL STOD	(20,108 74)	0 96396	(19,384 10)
442311	ELECTRIC INDUSTRIAL ECR	(23,307,206 90)	0 96396	(22,467,310 92)
442312	ELECTRIC INDUSTRIAL MSR	497,625 28	0 96396	479,692 91
442314	ELECTRIC INDUSTRIAL VDT	16 24	0 96396	15 65
442318	ELECTRIC INDUSTRIAL DEMAND CHG REV	(69,150,827 76)	0 96396	(66,658,916 02)
442319	ELECTRIC INDUSTRIAL CUST CHG REV	(780,225 08)	0 96396	(752,108 97)
442320	ELECTRIC INDUSTRIAL OFFSET	79,489,797 24	0 96396	76,625,311 52
442601	MINE POWER DSM	11,800 83	0 96396	11,375 58
442602	MINE POWER ENERGY NON-FUEL REV	(7,706,539 38)	0 96396	(7,428,827 36)
442603	MINE POWER ENERGY FUEL REV	(22,299,053 81)	0 96396	(21,495,487 52)
442604	MINE POWER FAC	(1,512,434 47)	0 96396	(1,457,932 55)
442605	MINE POWER STOD	(938 01)	0 96396	(904 21)
442611	MINE POWER ECR	(3,522,507 21)	0 96396	(3,395,570 52)
442612	MINE POWER MSR	306,250 25	0 96396	295,214 25
442613	MINE POWER ESM	12 01	0 96396	11 58
442614	MINE POWER VDT	27 84	0 96396	26 84
442618	MINE POWER DEMAND CHG REV	(15,641,280 46)	0 96396	(15,077,632 97)
442619	MINE POWER CUST CHG REV	(120,817 36)	0 96396	(116,463 60)
442620	MINE POWER REV OFFSET	19,770,961 70	0 96396	19,058,497 47
444010	PUBLIC ST/HWY LIGHTS - KWH	(3,656,847 19)	0 97356	(3,560,163 98)
444101	ELECTRIC STREET LIGHTING DSM	(3,185 69)	0 97356	(3,101 46)
444102	ELECTRIC STREET LIGHTING ENERGY NON-FUEL REV	(7,476,832 01)	0 97356	(7,279,152 39)
444103	ELECTRIC STREET LIGHTING ENERGY FUEL REV	(1,450,396 39)	0 97356	(1,412,049 43)
444104	ELECTRIC STREET LIGHTING FAC	(121,904 84)	0 97356	(118,681 80)
444105	ELECTRIC STREET LIGHTING STOD	(107 00)	0 97356	(104 17)
444111	ELECTRIC STREET LIGHTING ECR	(942,097 46)	0 97356	(917,189 39)
444112	ELECTRIC STREET LIGHTING MSR	20,706 80	0 97356	20,159 33
444114	ELECTRIC STREET LIGHTING VDT	(0 40)	0 97356	(0 39)
444118	ELECTRIC STREET LIGHTING DEMAND CHG REV	(124,239 26)	0 97356	(120,954 50)
444119	ELECTRIC STREET LIGHTING CUST CHG REV	(96,711 51)	0 97356	(94,154 56)
444120	ELECTRIC STREET LIGHTING OFFSET	3,656,847 19	0 97356	3,560,163 98
445010	SALES-PUB AUTH-ELEC - KWH	(32,558,423 04)	0 94973	(30,921,645 28)
445030	MUNICIPAL PUMPING - KWH	(1,697,991 17)	0 94973	(1,612,629 72)
445101	ELECTRIC PUBLIC AUTH DSM	(263,229 97)	0 94973	(249,996 87)
445102	ELECTRIC PUBLIC AUTH ENERGY NON-FUEL REV	(19,274,369 58)	0 94973	(18,305,408 05)
445103	ELECTRIC PUBLIC AUTH ENERGY FUEL REV	(40,937,997 96)	0 94973	(38,879,962 03)
445104	ELECTRIC PUBLIC AUTH FAC	(3,241,388 58)	0 94973	(3,078,437 42)
445105	ELECTRIC PUBLIC AUTH STOD PCR	(10,451 38)	0 94973	(9,925 97)
445111	ELECTRIC PUBLIC AUTH ECR	(8,091,071 40)	0 94973	(7,684,316 88)
445112	ELECTRIC PUBLIC AUTH MSR	267,363 79	0 94973	253,922 87
445114	ELECTRIC PUBLIC AUTH VDT	73 01	0 94973	69 34
445118	ELECTRIC PUBLIC AUTH DEMAND CHG REV	(22,223,185 58)	0 94973	(21,105,981 11)
445119	ELECTRIC PUBLIC AUTH CUST CHG REV	(1,808,593 98)	0 94973	(1,717,672 30)
445120	ELECTRIC PUBLIC AUTH OFFSET	32,558,423 04	0 94973	30,921,645 28
445301	MUNI PUMPING DSM	(19,795 92)	0 94973	(18,800 74)
445302	MUNI PUMPING ENERGY NON-FUEL REV	(1,048,811 41)	0 94973	(996,085 54)
445303	MUNI PUMPING ENERGY FUEL REV	(1,874,914 28)	0 94973	(1,780,658 55)
445304	MUNI PUMPING FAC	(161,793 72)	0 94973	(153,660 02)
445305	MUNICIPAL PUMPING STOD	(937 56)	0 94973	(890 43)
445311	MUNI PUMPING ECR	(386,139 92)	0 94973	(366,727 89)
445312	MUNI PUMPING MSR	12,998 19	0 94973	12,344 74
445318	MUNI PUMPING DEMAND CHG REV	(1,005,577 90)	0 94973	(955,025 47)
445319	MUNI PUMPING CUST CHG REV	(89,536 15)	0 94973	(85,034 99)
445320	MUNI PUMPING REV OFFSET	1,697,991 17	0 94973	1,612,629 72
447005	I/C SALES - OSS	(40,473,851 07)	0 86685	(35,084,635 13)
447006	I/C SALES NL	(127,724 46)	0 86685	(110,717 56)
447016	SALES - MISO DAY 2 - OSS	(1,288,791 06)	0 86685	(1,117,184 62)
447021	FIRM SALES - MUNI/BEREA - KWH	(30,005,069 61)	0 00000	-
447050	SPOT SALES - ENERGY - KWH	(3,222,841 77)	0 86685	(2,793,710 62)
447110	SETTLED SWAP REVENUE	(361,926 23)	0 00000	-
447120	SETTLED SWAP REVENUE - PROPRIETARY	(162,005 39)	0 00000	-
447121	SETTLED SWAP/REVENUE - PROPRIETARY - NETTING	143,465 17	0 00000	-
447200	BROKERED PURCHASES	31 45	0 00000	-

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		Amount	Allocator(1)	
447210	SETTLED SWAP EXPENSE	89,308 63	0 00000	-
447220	SETTLED SWAP EXPENSE - PROPRIETARY	138,327 20	0 00000	-
447221	SETTLED SWAP EXPENSE - PROPRIETARY - NETTING	(143,465 17)	0 00000	-
447302	RESALE MUNICIPALS BASE REV	(4,924,356 90)	0 00000	-
447303	RESALE MUNICIPALS BASE REV FUEL	(42,687,379 43)	0 00000	-
447304	RESALE MUNICIPALS FAC	(10,698,232 07)	0 00000	-
447318	RESALE MUNICIPALS DEMAND CHG REV	(32,708,319 12)	0 06637	(2,170,868 24)
447320	RESALE MUNICIPALS OFFSET	30,005,069 61	0 00000	-
450001	FORFEITED DISC/LATE PAYMENT CHARGE-ELEC	(4,397,440 79)	1 00000	(4,397,440 79)
450002	FORFEITED DISC/LATE PAYMENT CHARGE - MUNI INTEREST	(887 06)	0 00000	-
451001	RECONNECT CHR/GE-ELEC	(897,298 25)	0 97849	(878,001 32)
451002	TEMPORARY SERV-ELEC	(21,858 10)	0 97849	(21,388 03)
451004	OTH SERVICE REV-ELEC	(440,815 60)	0 97849	(431,335 60)
454001	CATV ATTACH RENT	(479,643 24)	0 91699	(439,828 22)
454002	OTH RENT-ELEC PROP	(734,510 36)	0 91764	(674,019 33)
454003	RENT FRM FIBER OPTIC	(115,526 40)	1 00000	(115,526 40)
456007	RET CHECK CHR/GE-ELEC	(92,820 50)	0 99050	(91,938 50)
456008	OTHER MISC ELEC REVS	(62,259 03)	1 00000	(62,259 03)
456028	EXCESS FACILITIES CHARGES/NRB ELECTRIC REV (ENDED 04/09)	(411,629 41)	0 99895	(411,197 41)
456030	FORFEITED REFUNDABLE ADVANCES	(45,001 02)	1 00000	(45,001 02)
456043	MISO SCHEDULE 10 OFFSET	1,064,693 50	1 00000	1,064,693 50
456102	ANCILLARY SERVICE SCHEDULE 1-MISO	50,368 39	0 86685	43,661 69
456103	ANCILLARY SERVICE SCHEDULE 2-MISO	26,453 81	0 86685	22,931 41
456105	ANCILLARY SERVICE SCHEDULE 1-OSS-MISO	(50,368 39)	0 86685	(43,661 69)
456106	ANCILLARY SERVICE SCHEDULE 2-OSS-MISO	(26,453 81)	0 86685	(22,931 41)
456109	NL TRANSMISSION OF ELECTRIC ENERGY-3RD PARTY	(3,341,320 61)	0 86383	(2,886,324 74)
456114	INTERCOMPANY TRANSMISSION REVENUE	(2,782,471 51)	0 86383	(2,403,575 50)
456116	INTERCOMPANY TRANSMISSION REVENUE - MUNICIPALS	(1,281,553 88)	0 86383	(1,107,041 53)
456124	I/C TRANSMISSION RETAIL REVENUE - NATIVE LOAD	(789,410 89)	0 86383	(681,914 86)
500100	OPER SUPER/ENG	2,060,056 42	0 85371	1,758,693 16
500900	OPER SUPER/ENG - INDIRECT	1,836,798 80	0 85371	1,568,095 64
501001	FUEL-COAL - TON	424,068,151 26	0 86685	367,602,191 60
501004	FUEL COAL - INTERCOMPANY UTILITY OSS	36,825,795 21	0 86685	31,922,328 96
501005	FUEL COAL - OSS	3,057,604 92	0 86685	2,650,475 56
501006	FUEL COAL - OFFSET	(39,954,686 57)	0 86685	(34,634,598 95)
501007	FUEL COAL - INTERCOMPANY UTILITY RETAIL	71,286 49	0 86685	61,794 48
501020	START-UP OIL - GAL	2,905,233 16	0 86685	2,518,392 56
501022	STABILIZATION OIL - GAL	2,121,344 77	0 86685	1,838,881 28
501090	FUEL HANDLING	4,872,553 31	0 86685	4,223,758 07
501091	FUEL SAMPLING AND TESTING	381,916 01	0 86685	331,062 74
501251	FLY ASH DISPOSAL	3,045 33	0 86685	2,639 84
501990	FUEL HANDLING - INDIRECT	537,084 43	0 86685	465,570 01
502001	OTHER WASTE DISPOSAL	(478,560 40)	0 85371	(408,552 35)
502002	BOILER SYSTEMS OPR	5,841,397 86	0 85371	4,986,866 55
502003	SDRS OPERATION	1,331,895 87	0 85371	1,137,054 37
502004	SDRS-H2O SYS OPR	2,100,658 48	0 85371	1,793,355 59
502006	SCRUBBER REACTANT EX	3,514,039 62	0 85371	2,999,974 84
502025	SCRUBBER REACTANT - OSS	148,731 84	0 85371	126,974 03
502026	SCRUBBER REACTANT - OFFSET	(148,731 84)	0 85371	(126,974 03)
502100	STM EXP(EX SDRS SPP)	549,037 01	0 85371	468,719 02
502900	STM EXP(EX SDRS SPP) - INDIRECT	32,977 20	0 85371	28,153 00
505100	ELECTRIC SYS OPR	5,564,191 15	0 85371	4,750,212 08
506001	STEAM OPERATION-AIR QUALITY MONITORING AND CONTROL EQUIPMENT	353,910 92	0 85371	302,137 70
506100	MISC STM PWR EXP	5,918,210 96	0 85371	5,052,442 75
506104	NOX REDUCTION REAGENT	2,036,055 06	0 85371	1,738,202 93
506107	SCR/NOX - OSS	81,844 78	0 85371	69,871 80
506108	SCR/NOX - OFFSET	(81,844 78)	0 85371	(69,871 80)
506109	SORBENT INJECTION OPERATION	6,077,062 99	0 85371	5,188,056 50
509001	CLOSED 01/09 - SO2 EMISSION ALLOWANCES	(361,242 13)	0 85371	(308,396 44)
509002	SO2 EMISSION ALLOWANCES	1,113,302 78	0 85371	950,439 01
509003	NOX EMISSION ALLOWANCES	272,249 19	0 85371	232,422 17
509005	CLOSED 01/09 - EMISSION ALLOWANCES - OSS	(60,886 78)	0 85371	(51,979 72)
509006	CLOSED 01/09 - EMISSION ALLOWANCES - OFFSET	60,886 78	0 85371	51,979 72
509007	EMISSION ALLOWANCES - OSS	100,317 00	0 85371	85,641 74
509008	EMISSION ALLOWANCES - OFFSET	(100,317 00)	0 85371	(85,641 74)
510100	MTCE SUPER/ENG - STEAM	7,871,370 08	0 85371	6,719,876 49
511100	MTCE-STRUCTURES	5,244,351 46	0 85371	4,477,161 37
512005	MAINTENANCE-SDRS	2,147,427 68	0 86685	1,861,491 18
512011	INSTR/CNTRL-ENVRNL	1,115,007 58	0 86685	966,540 94
512017	MTCE-SLUDGE STAB SYS	2,741,268 79	0 86685	2,376,260 54
512100	MTCE-BOILER PLANT	21,421,764 93	0 86685	18,569,392 00
512101	MAINTENANCE OF SCR/NOX REDUCTION EQUIP	486,344 45	0 86685	421,586 21
512102	SORBENT INJECTION MAINTENANCE	138,024 88	0 86685	119,646 45
513100	MTCE-ELECTRIC PLANT	9,856,868 30	0 86685	8,544,396 41

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513900	MTCE-ELECTRIC PLANT - BOILER	76,049 54	0 86685	65,923 31
514100	MTCE-MISC/STM PLANT	1,268,543 00	0 85371	1,082,969 32
535100	OPER SUPER/ENG-HYDRO	7,228 10	0 86358	6,242 04
539100	MISC HYD PWR GEN EXP	37,242 20	0 86358	32,161 61
541100	MTCE-SUPER/ENG - HYDRO	99,505 47	0 86358	85,930 91
542100	MAINT OF STRUCTURES - HYDRO	280,961 67	0 86358	242,632 82
543100	MTCE-RES/DAMS/WATERW	217,946 76	0 86358	188,214 42
544100	MTCE-ELECTRIC PLANT	85,854 11	0 86685	74,422 38
545100	MTCE-MISC HYDAULIC PLANT	5,088 06	0 86358	4,393 95
546100	OPER SUPER/ENG - TURBINES	154,357 48	0 86036	132,803 14
547030	FUEL-GAS - MCF	19,927,227 23	0 86685	17,273,856 53
547040	FUEL-OIL - GAL	871,155 53	0 86685	755,158 53
547051	FUEL - INTERCOMPANY UTILITY OSS	396,859 74	0 86685	344,016 66
547052	FUEL - OSS	16,625 01	0 86685	14,411 34
547053	FUEL - OFFSET	(465,921 97)	0 86685	(403,883 05)
547054	FUEL - INTERCOMPANY UTILITY RETAIL	52,437 28	0 86685	45,455 10
547056	FUEL - GAS - INTRACOMPANY	557,264 96	0 86685	483,063 44
548100	GENERATION EXP	263,920 99	0 86036	227,067 29
549001	SO2 EMISSION ALLOWANCES-CTS	1 27	0 86036	1 09
549002	AIR QUALITY EXPENSES	4,467 78	0 86036	3,843 90
549003	NOX EMISSION ALLOWANCES	471 95	0 86036	406 05
549100	MISC OTH PWR GEN EXP	110,550 90	0 86036	95,113 67
551100	MTCE-SUPER/ENG - TURBINES	93,800 32	0 86036	80,702 13
552100	MTCE-STRUCTURES - OTH PWR	266,797 03	0 86036	229,541 73
553100	MTCE-GEN/ELECT EQ	2,504,958 69	0 86036	2,155,168 46
554100	MTCE-MISC OTH PWR GEN	471,603 10	0 86036	405,748 86
555006	MISO DAY 2 PURCHASED POWER - OSS	5,462 39	0 86685	4,735 06
555007	MISO DAY 2 PURCHASED POWER - NL	1,941,236 84	0 86685	1,682,755 27
555010	OSS POWER PURCHASES	110,371 13	0 86685	95,674 88
555015	NL POWER PURCHASES - ENERGY	67,010,476 38	0 86685	58,087,828 35
555016	NL POWER PURCHASES - DEMAND	25,860,170 24	0 86383	22,338,727 09
555020	OSS I/C POWER PURCHASES	66,518 93	0 86685	57,661 73
555025	NL I/C POWER PURCHASES	110,011,009 02	0 86685	95,362,709 73
556100	SYS CTRL / DISPATCHING	99,650 10	0 86383	86,080 50
556900	SYS CTRL / DISPATCHING - INDIRECT	1,648,498 91	0 86383	1,424,018 75
557100	OTH POWER SUPPLY EXP	20,420 75	0 85504	17,460 56
557110	MARKET FEES - NATIVE LOAD	1,779 70	0 85504	1,521 71
557111	MARKET FEES - OFF SYSTEM SALES	3,274 42	0 85504	2,799 76
557206	MISO DAY 2 OTHER - NATIVE LOAD	707,341 01	0 85504	604,804 93
557207	MISO DAY 2 OTHER - OFF SYSTEM SALES	153,960 31	0 85504	131,642 24
557208	RTO OTHER (NON-MISO) - NL	(261,369 95)	0 85504	(223,481 79)
557209	RTO OTHER (NON-MISO) - OSS	(575 93)	0 85504	(492 44)
557211	RTO OPERATING RESRV (NON-MISO) - NL	243,451 14	0 85504	208,160 49
557212	RTO OPERATING RESRV (NON-MISO) - OSS	68,724 97	0 85504	58,762 61
560100	OP SUPER/ENG-SSTOPER	19,170 04	0 79820	15,301 58
560900	OP SUPER/ENG-SSTOPER - INDIRECT	1,000,621 93	0 79820	798,699 24
561100	LOAD DISPATCH-WELOB	26,645 47	0 79820	21,268 49
561190	LOAD DISPATCH - INDIRECT	346,193 47	0 79820	276,332 60
561402	MISO DAY 1 SCH 10 - RESERVE	11 91	0 79820	9 51
561403	NL MISO D1 SCHEDULE 10 - SCHEDULING, SYSTEM CONTROLS	5,478 20	0 79820	4,372 71
561501	RELIABILITY, PLANNING AND STANDARDS DEVELOPMENT	1,901 76	0 79820	1,517 99
561590	RELIABILITY, PLANNING AND STANDARDS DEVELOPMENT - INDIRECT	324,246 36	0 79820	258,814 36
561601	TRANSMISSION SERVICE STUDIES	17,855 03	0 79820	14,251 94
561802	MISO DAY 1 SCH 10 - RESERVE	0 86	0 79820	0 69
561803	NL MISO D1 SCHEDULE 10 - RELIABILITY PLANNING	393 92	0 79820	314 43
561900	LOAD DISPATCH-WELOB - INDIRECT	442,293 66	0 79820	353,040 04
561901	BALANCING AUTHORITY EXPENSE (LABOR ONLY)	320,125 92	0 79820	255,525 41
562100	STA EXP-SUBST OPER	402,022 59	0 79820	320,895 56
563100	OTHER INSP-ELEC TRAN	375,981 45	0 79820	300,109 45
563900	OTHER INSP-ELEC TRAN - INDIRECT	13,383 81	0 79820	10,682 99
565002	TRANSMISSION ELECTRIC OSS	10,333 49	0 79820	8,248 22
565005	TRANSMISSION ELECTRIC NATIVE LOAD	2,727,831 45	0 79820	2,177,362 74
565006	TRANSMISSION ELECTRIC OSS - MISO	307 26	0 79820	245 26
565014	INTERCOMPANY TRANSMISSION EXPENSE	186,565 24	0 79820	148,916 90
565016	INTERCOMPANY TRANSMISSION EXPENSE - MUNICIPALS	1,856,550 81	0 79820	1,481,904 08
565024	I/C TRANSMISSION RETAIL EXPENSE - NATIVE LOAD	1,106,209 90	0 79820	882,979 86
566100	MISC TRANS EXP-SSTMT	634,997 68	0 79820	506,856 94
566140	INDEPENDENT OPERATOR	4,565,513 36	0 79820	3,644,205 62
566150	EKPC DEPANCAKING SETTLEMENT	(1,433,825 81)	0 79820	(1,144,483 80)
566900	MISC TRANS EXP-SSTMT - INDIRECT	1,175,919 20	0 79820	938,622 02
567100	RENTS-ELEC/SUBSTATION OPERATIONS	121,820 65	0 79820	97,237 59
570100	MTCE-ST EQ-SSTMTCE	1,298,172 80	0 79820	1,036,205 18
571100	MTCE OF OVERHEAD LINES	3,585,837 08	0 79820	2,862,225 25
573100	MTCE-MISC TR PLT-SSTMT	384,141 01	0 79820	306,622 44

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Account	Description	Total Company Amount	Allocator(1)	KY Jurisdiction Balance
575701	MISO DAY 2 SCH 17-MARKET ADMIN FEE-OSS	8,146 43	0 79820	6,502 50
575702	MISO DAY 2 SCH 16-FTR ADMIN FEE-NL	60,422 63	0 79820	48,229 51
575703	MISO DAY 2 SCH 17-MARKET ADMIN FEE-NL	533,601 00	0 79820	425,921 82
575704	MISO DAY 1 SCH 10 - RESERVE	0 42	0 79820	0 34
575708	NL MISO D1 SCHEDULE 10 - MKT ADMIN	713,151 05	0 79820	569,239 18
580100	OP SUPER/ENG-SSTOPER	1,700,471 77	0 94226	1,602,281 10
580900	OP SUPER/ENG-SSTOPER - INDIRECT	341,938 74	0 94226	322,194 11
581900	SYS CTRL/SWITCH-DIST - INDIRECT	716,811 78	0 92195	660,868 11
582100	STATION EXP-SSTOPER	1,189,419 91	0 92195	1,096,591 47
583001	OPR-O/H LINES	3,049,032 67	0 92846	2,830,909 63
583004	INST/REMV TEMP SERV	(62 91)	0 92846	(58 41)
583008	INST/REMV TRANSF/REG	9,011 63	0 92846	8,366 95
583009	INSPC O/H LINE FACIL	38,977 63	0 92846	36,189 23
583010	LOC O/H ELEC FAC-BUD	18,287 03	0 92846	16,978 80
583100	O/H LINE EXP-SSTOPER	(61,615 29)	0 92846	(57,207 43)
584001	OPR-UNDERGRND LINES	62,856 64	0 98965	62,205 88
586100	METER EXP	6,410,150 94	0 94168	6,036,299 44
586101	INPECT/TEST METERS	(32,277 17)	0 94168	(30,394 71)
586900	METER EXP - INDIRECT	3,275 61	0 94168	3,084 57
587100	CUST INSTALLATION EXP	(58,346 00)	0 95240	(55,568 75)
588100	MISC DIST EXP-SUBSTATION OPERATIONS	3,929,016 93	0 94226	3,702,142 95
588900	MISC DIST EXP-SUBSTATION OPERATIONS - INDIRECT	202,419 67	0 94226	190,731 31
589100	RENTS-DISTR / SUBSTAT OPER	14,289 66	0 94226	13,464 53
590100	MTCE/SUPER/ENG-SSTMT	40,874 52	0 94226	38,514 29
592100	MTCE-ST EQ-SSTMTCE	721,515 25	0 92195	665,204 49
593001	MTCE-POLE/FIXT-DISTR	342,913 78	0 92846	318,382 26
593002	MTCE-COND/DEVICE-DIS	6,902,697 79	0 92846	6,408,889 57
593003	MTCE-SERVICES	67,206 27	0 92846	62,398 44
593004	TREE TRIMMING	12,341,622 73	0 92846	11,458,722 31
593005	MINOR EXEMPT EXPENSE	59,146 88	0 92846	54,915 60
594001	MTCE-ELEC MANHOL ETC	569,576 98	0 98965	563,680 07
594002	MTCE-U/G COND ETC	51,525 47	0 98965	50,992 02
595100	MTCE-TRANSF/REG	(305,111 53)	0 95133	(290,262 28)
596100	MTCE OF STREET LIGHTING AND SIGNALS	23,757 94	0 97286	23,113 19
598100	MTCE OF MISC DISTRIBUTION PLANT	(29,536 99)	0 94226	(27,831 43)
901001	SUPV-CUST ACCTS	1,865,170 55	0 94579	1,764,052 99
901900	SUPV-CUST ACCTS - INDIRECT	265,518 73	0 94579	251,124 01
902001	METER READ-SERV AREA	3,917,698 95	0 94579	3,705,306 49
902002	METER READ-CLER/OTH	70,864 30	0 94579	67,022 49
902900	METER READ-SERV AREA - INDIRECT	295 43	0 94579	279 41
903001	AUDIT CUST ACCTS	706,652 13	0 94579	668,341 99
903002	BILL SPECIAL ACCTS	16,893 53	0 94579	15,977 67
903003	PROCESS METER ORDERS	5,261,903 47	0 94579	4,976,636 88
903006	CUST BILL/ACCTG	222,758 65	0 94579	210,682 11
903008	INVEST THEFT OF SVC	134,153 75	0 94579	126,880 80
903012	PROC CUST CNTRT/ORDR	76,957 44	0 94579	72,785 30
903013	HANDLE CREDIT PROBS	572 77	0 94579	541 72
903022	COLL OFF-LINE BILLS	358,104 74	0 94579	338,690 60
903023	PROC BANKRUPT CLAIMS	44,057 91	0 94579	41,669 37
903025	MTCE-ASST PROGRAMS	102,021 75	0 94579	96,490 79
903030	PROC CUST REQUESTS	1,730,059 64	0 94579	1,636,266 93
903031	PROC CUST PAYMENTS	59,892 00	0 94579	56,645 04
903032	DELIVER BILLS-REG	2,633,250 39	0 94579	2,490,492 48
903035	COLLECTING-OTHER	38,658 05	0 94579	36,562 26
903036	CUSTOMER COMPLAINTS	206,033 37	0 94579	194,863 56
903038	MISC CASH OVERAGE/SHORTAGE	18,216 97	0 94579	17,229 36
903902	BILL SPECIAL ACCTS - INDIRECT	25,624 02	0 94579	24,234 85
903903	PROCESS METER ORDERS - INDIRECT	97,157 19	0 94579	91,889 95
903906	CUST BILL/ACCTG - INDIRECT	183,837 93	0 94579	173,871 42
903907	PROCESS PAYMENTS - INDIRECT	355,028 69	0 94579	335,781 32
903909	PROC EXCEPTION PMTS - INDIRECT	3,146 69	0 94579	2,976 10
903912	PROC CUST CNTRT/ORDR - INDIRECT	243,655 65	0 94579	230,446 21
903930	PROC CUST REQUESTS - INDIRECT	1,696,127 29	0 94579	1,604,174 17
903931	PROC CUST PAYMENTS - INDIRECT	474,444 60	0 94579	448,723 26
903936	CUSTOMER COMPLAINTS - INDIRECT	163,417 47	0 94579	154,558 03
904001	UNCOLLECTIBLE ACCTS	3,553,389 25	0 94579	3,360,747 32
904002	UNCOLLECTABLE ACCTS - WHOLESAL	(1,853,344 39)	0 94579	(1,752,867 97)
904003	UNCOLL ACCTS - A/R MISC	341 00	0 94579	322 51
905001	MISC CUST SERV EXP	261,939 43	0 94579	247,738 76
905002	MISC CUST BILL/ACCTG	119,712 02	0 94579	113,222 00
905003	MISC COLLECTING EXP	6 55	0 94579	6 19
907001	SUPV-CUST SER/INFO	54,544 17	0 99906	54,492 64
907900	SUPV-CUST SER/INFO - INDIRECT	138,087 65	0 99906	137,957 19
908001	CUST MKTG/ASSIST	5,350 90	1 00000	5,350 90

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Account	Description	Total Company		KY Jurisdiction
		Amount	Allocator(1)	
908005	DSM CONSERVATION PROG	7,500,348 57	1 00000	7,500,348 57
908009	MISC MARKETING EXP	1,076 46	1 00000	1,076 46
908901	CUST MKTG/ASSIST - INDIRECT	172,745 74	1 00000	172,745 74
908902	RES CONS/ENG ED PROG - INDIRECT	196,700 00	1 00000	196,700 00
908909	MISC MARKETING EXP - INDIRECT	113,767 02	1 00000	113,767 02
909004	MISC CUST COM-SER/IN	2,382 84	0 94651	2,255 39
909010	PRINT ADVER-SER/INFO	63,362 40	0 94651	59,973 25
909011	OTH ADVER-SER/INFO	112 50	0 94651	106 48
909013	SAFETY PROGRAMS	25,689 48	0 94651	24,315 39
910001	MISC CUST SER/INFO	3,000,434 29	0 99906	2,997,599 66
910900	MISC CUST SER/INFO - INDIRECT	265,331 17	0 99906	265,080 50
912003	GEN MKTG AND MKTG PGMS	7,959 09	0 94651	7,533 37
913012	OTH ADVER-SALES	65,213 98	0 94651	61,725 80
920001	CLOSED 11/08 - OFFICERS' SALARIES	19,706 97	0 89197	17,577 96
920100	OTHER GENERAL AND ADMIN SALARIES	2,713,470 55	0 89197	2,420,325 54
920900	OTHER GENERAL AND ADMIN SALARIES - INDIRECT	15,238,586 96	0 89197	13,592,313 04
920901	CLOSED 11/08 - OFFICERS SALARIES- INDIRECT	87,469 61	0 89197	78,019 98
921002	EXP-GEN OFFICE EMPL	283,473 75	0 89197	252,849 16
921003	GEN OFFICE SUPPL/EXP	1,648,070 95	0 89197	1,470,024 51
921004	OPR-GEN OFFICE BLDG	505,233 83	0 89197	450,651 78
921902	INDIRECT EMPLOYEE OFFICE EXPENSE ALLOCATION	755,655 14	0 89197	674,019 27
921903	GEN OFFICE SUPPL/EXP - INDIRECT	2,555,349 83	0 89197	2,279,287 11
922001	A/G SAL TRANSFER-CR	(1,613,266 03)	0 89197	(1,438,979 67)
922002	OFF SUPP/EXP TRAN-CR	(513,382 50)	0 89197	(457,920 13)
923100	OUTSIDE SERVICES	4,210,619 22	0 89197	3,755,732 38
923101	OUTSIDE SERVICES - AUDIT FEES - PWC	905,250 02	0 89197	807,452 93
923102	OUTSIDE SERVICES - TAX SERVICES - PWC	21,000 00	0 89197	18,731 30
923103	OUTSIDE SERVICES - NON-AUDIT SERVICES - PWC	1,233 60	0 89197	1,100 33
923301	OUTSIDE SERVICES - AUDIT FEES - OTHER	3,510 00	0 89197	3,130 80
923302	OUTSIDE SERVICES - TAX SERVICES - OTHER	8,000 00	0 89197	7,135 73
923303	OUTSIDE SERVICES - NON-AUDIT SERVICES - OTHER	14,040 00	0 89197	12,523 21
923900	OUTSIDE SERVICES - INDIRECT	2,841,327 86	0 89197	2,534,370 01
924100	PROPERTY INSURANCE	3,175,791 93	0 87362	2,774,422 63
925001	PUBLIC LIABILITY	1,135,557 06	0 89197	1,012,879 15
925002	WORKERS' COMP INS	202,568 45	0 89197	180,684 32
925003	AUTO LIABILITY	201,478 41	0 89197	179,712 04
925004	SAFETY AND INDUSTRIAL HEALTH	106,909 16	0 89197	95,359 42
925012	CLOSED 01/09 - WORKERS' COMP INS-A&G	4,376 45	0 89197	3,903 65
925022	CLOSED 01/09 - WORKERS' COMP INS-ELECTRIC COS	(6,968 84)	0 89197	(6,215 97)
925026	CLOSED 01/09 - WORKERS COMP - SELLING EXP	(20,910 98)	0 89197	(18,651 90)
925027	CLOSED 01/09 - WORKERS COMP - SELLING - INDIRECT	(391 70)	0 89197	(349 38)
925100	OTHER INJURIES AND DAMAGES	5,534 05	0 89197	4,936 19
925902	WORKERS' COMP INS - INDIRECT	7,667 29	0 89197	6,838 97
925904	SAFETY & INDUSTRIAL HEALTH - INDIRECT	215 62	0 89197	192 33
925912	CLOSED 01/09 - WORKERS' COMP INS INDIRECT-A&G	(2,625 42)	0 89197	(2,341 79)
925922	CLOSED 01/09 - WORKERS' COMP INS-INDIRECT-ELECTRIC COS	(58 73)	0 89197	(52 39)
926001	TUITION REFUND PLAN	102,500 66	0 89197	91,427 18
926002	LIFE INS-EXP	255,074 56	0 89197	227,518 03
926003	MEDICAL INS-EXP	6,240,981 47	0 89197	5,566,748 02
926004	DENTAL INS-EXP	337,836 26	0 89197	301,338 71
926005	LONG TERM DISABILITY	233,810 71	0 89197	208,551 38
926012	CLOSED 01/09 - LIFE INS EXP - A&G	3,174 40	0 89197	2,831 46
926013	CLOSED 01/09 - MEDICAL INS EXP - A&G	39,694 26	0 89197	35,405 96
926014	CLOSED 01/09 - DENTAL INS EXP - A&G	974 70	0 89197	869 40
926015	CLOSED 01/09 - LONG TERM DISABILITY - A&G	4,515 84	0 89197	4,027 98
926019	OTHER BENEFITS AND ADMINISTRATIVE FEES (BURDEN)	703,121 22	0 89197	627,160 76
926022	CLOSED 01/09 - LIFE INS EXP - ELECTRIC COS	2,278 03	0 89197	2,031 93
926023	CLOSED 01/09 - MEDICAL INS EXP - ELECTRIC COS	25,066 44	0 89197	22,358 43
926024	CLOSED 01/09 - DENTAL INS EXP - ELECTRIC COS	781 67	0 89197	697 22
926025	CLOSED 01/09 - LONG TERM DISABILITY - ELECTRIC COS	2,282 59	0 89197	2,035 99
926100	EMPLOYEE BENEFITS - NON-BURDEN	4,641 56	0 89197	4,140 12
926101	PENSION-EXP	10,595,628 67	0 89197	9,450,948 58
926102	401(K)	2,227,215 15	0 89197	1,986,601 88
926105	FAS112-POST EMP BEN	358,815 71	0 89197	320,051 69
926106	POST RETIRE BENEFITS	2,203,654 69	0 89197	1,965,586 73
926110	EMPLOYEE WELFARE	48,451 86	0 89197	43,217 45
926112	PENSION EXP - VA	922,585 52	0 89197	822,915 62
926116	RETIREMENT INCOME ACCT EXP	282,670 47	0 89197	252,132 66
926117	PENSION INTEREST EXP	2,855,714 51	0 89197	2,547,202 42
926118	FASB 106 INTEREST EXP	2,434,331 44	0 89197	2,171,342 73
926121	CLOSED 01/09 - PENSION EXP - A&G	97,037 02	0 89197	86,553 80
926122	CLOSED 01/09 - 401(K) A&G	(5,541 50)	0 89197	(4,942 83)
926123	CLOSED 01/09 - FAS 112 POST EMP BENE - A&G	(10,388 75)	0 89197	(9,266 42)
926124	CLOSED 01/09 - POST RETIRE BENEFITS A&G	(4,974 54)	0 89197	(4,437 12)

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Account	Description	Total Company Amount	Allocator(1)	KY Jurisdiction Balance
926126	CLOSED 01/09 - RETIREMENT INCOME ACCOUNT EXP - AG	6,503 71	0 89197	5,801 09
926127	CLOSED 01/09 - PENSION INTEREST EXP - AG	(114 26)	0 89197	(101 92)
926128	CLOSED 01/09 - FASB 106 INTEREST EXP - AG	11,739 31	0 89197	10,471 07
926131	CLOSED 01/09 - PENSION EXP - ELECTRIC COS	36,222 32	0 89197	32,309 11
926132	CLOSED 01/09 - 401(K) - ELECTRIC COS	9,792 81	0 89197	8,734 86
926133	CLOSED 01/09 - FAS112-POST EMP BENE - ELECTRIC COS	6,963 40	0 89197	6,211 12
926134	CLOSED 01/09 - POST RETIRE BENEFITS - ELECTRIC COS	12,977 32	0 89197	11,575 34
926136	CLOSED 01/09 - RETIREMENT INCOME ACCOUNT EXP - ELECT COS	802 66	0 89197	715 95
926137	CLOSED 01/09 - PENSION INTEREST EXP - ELECT COS	(10,481 40)	0 89197	(9,349 06)
926138	CLOSED 01/09 - FASB 106 INTEREST EXP - ELECT COS	14,942 05	0 89197	13,327 81
926181	CLOSED 01/09 - PENSIONS - SELLING EXP	148,340 46	0 89197	132,314 76
926182	CLOSED 01/09 - 401K - SELLING EXP	27,494 87	0 89197	24,524 51
926183	CLOSED 01/09 - FASB 112 - SELLING EXP	19,055 70	0 89197	16,997 05
926184	CLOSED 01/09 - FASB 106 - SELLING EXP	43,757 98	0 89197	39,030 66
926186	CLOSED 01/09 - RETIREMENT INCOME - SELLING EXP	5,150 59	0 89197	4,594 16
926187	CLOSED 01/09 - PENSION INTEREST EXPENSE - SELLING EXP	(27,860 66)	0 89197	(24,850 78)
926188	CLOSED 01/09 - FASB 106 INTEREST EXPENSE - SELLING EXP	45,813 37	0 89197	40,864 00
926189	CLOSED 01/09 - DENTAL INSURANCE - SELLING EXP	2,550 55	0 89197	2,275 01
926190	CLOSED 01/09 - GROUP LIFE INSURANCE - SELLING EXP	8,491 31	0 89197	7,573 97
926191	CLOSED 01/09 - LONG TERM DISABILITY - SELLING EXP	9,089 03	0 89197	8,107 11
926192	CLOSED 01/09 - MEDICAL INSURANCE - SELLING EXP	90,589 73	0 89197	80,803 03
926901	TUITION REFUND PLAN - INDIRECT	133,688 25	0 89197	119,245 48
926902	LIFE INS-EXP - INDIRECT	121,272 27	0 89197	108,170 83
926903	MEDICAL INS-EXP - INDIRECT	1,793,396 07	0 89197	1,599,649 68
926904	DENTAL INS-EXP - INDIRECT	122,427 99	0 89197	109,201 70
926905	LONG TERM DISABILITY INDIRECT	139,139 47	0 89197	124,107 78
926911	PENSION-EXP - INDIRECT	2,508,205 70	0 89197	2,237,236 11
926912	401(K) - INDIRECT	783,379 57	0 89197	698,748 54
926915	FAS112-POST EMP BEN - INDIRECT	84,586 22	0 89197	75,448 10
926916	POST RETIRE BENEFITS - INDIRECT	319,230 09	0 89197	284,742 63
926917	PENSION INTEREST EXP - INDIRECT	75,809 37	0 89197	67,619 44
926918	FASB 106 INTEREST EXP - INDIRECT	63,643 93	0 89197	56,768 27
926919	OTHER BENEFITS AND ADMINISTRATIVE FEES - INDIRECT (BURDEN)	75,937 29	0 89197	67,733 54
926920	CLOSED 01/09 - PENSION INTEREST EXP - INDIRECT - AG	19,056 77	0 89197	16,998 01
926921	CLOSED 01/09 - FASB 106 INTEREST EXP - INDIRECT - AG	10,694 81	0 89197	9,539 42
926922	CLOSED 01/09 - LIFE INS EXP INDIRECT A&G	10,871 94	0 89197	9,697 41
926923	CLOSED 01/09 - MEDICAL INS EXP INDIRECT - A&G	100,784 58	0 89197	89,896 50
926924	CLOSED 01/09 - DENTAL IS EXP INDIRECT A&G	2,826 47	0 89197	2,521 12
926925	CLOSED 01/09 - LT DISABILITY INDIRECT A&G	14,174 86	0 89197	12,643 50
926926	CLOSED 01/09 - PENSION EXP - INDIRECT A&G	253,589 00	0 89197	226,192 96
926927	CLOSED 01/09 - 401(K) INDIRECT A&G	(1,194 72)	0 89197	(1,065 65)
926929	CLOSED 01/09 - FAS112 POST EMP BENE - INDIRECT A&G	(8,606 89)	0 89197	(7,677 06)
926930	CLOSED 01/09 - POST RETIRE BENEFITS - INDIRECT A&G	33,747 70	0 89197	30,101 83
926932	CLOSED 01/09 - LIFE INS EXP INDIRECT - ELECTRIC COS	235 93	0 89197	210 44
926933	CLOSED 01/09 - MEDICAL INS EXP - INDIRECT ELECTRIC COS	2,162 08	0 89197	1,928 50
926934	CLOSED 01/09 - DENTAL INS EXP - INDIRECT ELECTRIC COS	55 00	0 89197	49 06
926935	CLOSED 01/09 - LONG TERM DISABILITY INDIRECT ELECTRIC COS	310 16	0 89197	276 65
926936	CLOSED 01/09 - PENSION EXP INDIRECT ELECTRIC COS	5,516 06	0 89197	4,920 14
926937	CLOSED 01/09 - 401K INDIRECT ELECTRIC COS	(82 70)	0 89197	(73 77)
926939	CLOSED 01/09 - FAS112 POST EMP BENE - INDIRECT ELECTRIC COS	(198 53)	0 89197	(177 08)
926940	CLOSED 01/09 - POST RETIRE BENEFITS INDIRECT ELECTRIC COS	734 12	0 89197	654 81
926941	CLOSED 01/09 - PENSION INTEREST EXP - INDIRECT - ELECT COS	414 55	0 89197	369 76
926942	CLOSED 01/09 - FASB 106 INTEREST EXP - INDIRECT - ELECT COS	232 61	0 89197	207 48
926982	CLOSED 01/09 - 401K - SELLING - INDIRECT	(440 03)	0 89197	(392 49)
926983	CLOSED 01/09 - DENTAL INSURANCE - SELLING - INDIRECT	383 18	0 89197	341 78
926984	CLOSED 01/09 - FASB 106 - SELLING - INDIRECT	4,937 48	0 89197	4,404 07
926985	CLOSED 01/09 - FASB 112 - SELLING - INDIRECT	(1,312 09)	0 89197	(1,170 34)
926986	CLOSED 01/09 - GROUP LIFE INSURANCE - SELLING - INDIRECT	1,587 95	0 89197	1,416 40
926987	CLOSED 01/09 - LONG TERM DISABILITY - SELLING - INDIRECT	2,082 37	0 89197	1,857 40
926988	CLOSED 01/09 - MEDICAL INSURANCE - SELLING - INDIRECT	14,603 56	0 89197	13,025 89
926989	CLOSED 01/09 - PENSIONS - SELLING - INDIRECT	37,099 99	0 89197	33,091 96
926990	RETIREMENT INCOME - SELLING - INDIRECT	130,842 95	0 89197	116,707 56
926991	CLOSED 01/09 - PENSION INTEREST EXPENSE - SELLING - INDIRECT	2,788 12	0 89197	2,486 91
926992	CLOSED 01/09 - FASB 106 INTEREST EXPENSE - SELLING - INDIRECT	1,564 54	0 89197	1,395 52
927002	OTH ITEMS W/O CH-DR	3,448 65	0 00000	-
928001	FORMAL CASES-REG COM	367,721 47	0 00000	-
928002	REG UPKEEP ASSESSMTS	407,176 33	0 86685	352,959 57
928003	AMORTIZATION OF RATE CASE EXPENSES	307,039 12	1 00000	307,039 12
928006	FORMAL CASES - TENNESSEE	46,236 13	0 00000	-
928007	FORMAL CASES - VIRGINIA	190,112 69	0 00000	-
929002	ELEC USED-ELEC DEPT	(3,448 65)	0 00000	-
930101	GEN PUBLIC INFO EXP	768,231 23	0 94910	729,124 71
930191	GEN PUBLIC INFO EXP - INDIRECT	8,859 60	0 94910	8,408 61
930207	OTHER MISC GEN EXP	121,779 67	0 89197	108,623 42

(1) Jurisdictional Allocator is truncated from actual.

KENTUCKY UTILITIES COMPANY
 TRIAL BALANCE - INCOME STATEMENT ACCOUNTS
 FOR THE PERIOD NOVEMBER 1, 2008 - OCTOBER 31, 2009

Account	Description	Total Company Amount	Allocator(1)	KY Jurisdiction Balance
930272	ASSOCIATION DUES - INDIRECT	441,181 61	0 94910	418,723 43
930274	RESEARCH AND DEVELOPMENT EXPENSES - INDIRECT	683,663 75	0 89197	609,805 34
930903	RESEARCH WORK - INDIRECT	46,498 50	0 89197	41,475 12
930904	RESEARCH AND DEVELOPMENT EXPENSES	536,234 75	0 89197	478,303 57
930907	OTHER MISC GEN EXP - INDIRECT	2,610 70	0 89197	2,328 66
931004	RENTS-CORPORATE HQ	1,890,526 48	0 89197	1,686,286 78
931100	RENTS-OTHER	16,498 20	0 89197	14,715 85
935391	MTCE-COMMUNICATION EQ - INDIRECT	1,414,337 39	0 89197	1,261,541 94
935401	MTCE-OTH GEN EQ	398,559 70	0 89197	355,502 00
935402	MAINT OF NON-BONDABLE GENERAL PLANT	189,788 33	0 89197	169,284 88
935403	MNTC BONDABLE PROPERTY	344,761 67	0 89197	307,515 95
935488	MTCE-OTH GEN EQ - INDIRECT	6,998,466 03	0 89197	6,242,399 07
	TOTAL	\$ (145,410,424.32)		\$ (126,849,219.96)

KENTUCKY UTILITES COMPANY
TRIAL BALANCE - BALANCE SHEET ACCOUNTS - TOTAL COMPANY
AS OF OCTOBER 31, 2009

Account	Description	Total Company Amount	Allocator(1)	KY Jurisdiction Balance
101102	PLANT IN SERVICE - ELECTRIC FRANCHISES AND CONSENTS	\$ 83,453.04	0.87362	\$ 72,905.91
101103	PLANT IN SERVICE - MISC. INTANGIBLE PLANT	50,182,783.91	0.87362	43,840,482.75
101104	PLANT IN SERVICE - ELECTRIC LAND AND LAND RIGHTS	44,185,143.91	0.87362	38,600,848.51
101105	PLANT IN SERVICE - ELECTRIC STRUCTURES	267,127,701.59	0.87362	233,367,033.09
101106	PLANT IN SERVICE - ELECTRIC EQUIPMENT	2,519,322,793.49	0.87362	2,200,920,691.53
101107	PLANT IN SERVICE- ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	9,324,322.29	0.87362	8,145,877.10
101108	PLANT IN SERVICE - ELECTRIC HYDRO EQUIPMENT	10,901,194.98	0.87362	9,523,458.31
101109	PLANT IN SERVICE - ELECTRIC DISTRIBUTION EQUIPMENT	1,215,432,527.85	0.87362	1,061,821,298.41
101110	PLANT IN SERVICE - LEASED PROPERTY	531,973.44	0.87362	464,740.51
101111	PLANT IN SERVICE - ELECTRIC GENERAL EQUIPMENT	49,744,837.41	0.87362	43,457,885.68
101112	PLANT IN SERVICE - ELECTRIC COMMUNICATION EQUIPMENT	20,821,297.58	0.87362	18,189,818.62
101125	PLANT IN SERVICE- ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING	26,037.38	0.87362	22,746.67
105001	PLT HELD FOR FUT USE	10,137,561.95	0.87362	8,856,336.28
106103	COMPL CONST NOT CL - MISC. INTANGIBLE PLANT	1,289,666.83	0.87362	1,126,673.57
106105	COMPL CONST NOT CL - ELECTRIC STRUCTURES	2,264,735.63	0.87362	1,978,509.27
106106	COMPL CONST NOT CL - ELECTRIC EQUIPMENT	497,997,337.40	0.87362	435,058,439.93
106109	COMPL CONST NOT CL - ELECTRIC DISTRIBUTION EQUIPMENT	74,763,243.78	0.87362	65,314,365.68
106111	COMPL CONST NOT CL - ELECTRIC GENERAL EQUIPMENT	651,762.40	0.87362	569,390.06
107001	CONSTR WORK IN PROG	1,201,108,034.88	0.85384	1,025,559,216.90
108099	RWIP - OTHER CREDITS	(4,646,206.68)	0.86814	(4,033,553.20)
108104	ACCUM DEPR - ELECTRIC LAND RIGHTS	(17,938,061.17)	0.86814	(15,572,730.41)
108105	ACCUM DEPR - ELECTRIC STRUCTURES	(147,436,615.81)	0.86814	(127,995,475.55)
108106	ACCUM DEPR - ELECTRIC EQUIPMENT	(1,143,127,309.12)	0.86814	(992,393,393.90)
108107	ACCUM DEPR - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	(4,896,647.18)	0.86814	(4,250,970.36)
108108	ACCUM DEPR - ELECTRIC HYDRO EQUIPMENT	(6,550,220.80)	0.86814	(5,686,502.11)
108109	ACCUM DEPR - ELECTRIC DISTRIBUTION EQUIPMENT	(392,755,940.72)	0.86814	(340,966,747.87)
108110	ACCUM DEPR - LEASED PROPERTY	(394,940.49)	0.86814	(342,863.24)
108111	ACCUM DEPR - ELECTRIC GENERAL EQUIPMENT	(16,858,834.21)	0.86814	(14,635,811.40)
108112	ACCUM DEPR - ELECTRIC COMMUNICATION EQUIP	(7,589,224.61)	0.86814	(6,588,501.83)
108113	ACCUM DEPR - ELECTRIC TRANSPORTATION EQUIP	(18,615,528.29)	0.86814	(16,160,866.03)
108114	ACCUM DEPR - COR - ELECTRIC LAND RIGHTS	(22,576.59)	0.86814	(19,599.62)
108115	ACCUM DEPR - COR - ELECTRIC STRUCTURES	(13,019,924.08)	0.86814	(11,303,103.81)
108116	ACCUM DEPR - COR - ELECTRIC EQUIPMENT	(223,129,767.07)	0.86814	(193,707,651.86)
108118	ACCUM DEPR - COR - ELECTRIC HYDRO EQUIPMENT	(634,023.12)	0.86814	(550,420.19)
108119	ACCUM DEPR - COR - ELECTRIC DISTRIBUTION	(194,378,311.86)	0.86814	(168,747,392.41)
108120	ACCUM DEPR - COR - ELECTRIC GENERAL PROPERTY	(0.38)	0.86814	(0.33)
108121	ACCUM DEPR - COR - ELECTRIC COMMUNICATION EQUIP	2,614.85	0.86814	2,270.05
108122	ACCUM DEPR - COR - LEASED PROPERTY	(558.54)	0.86814	(484.89)
108125	ACCUM DEPR - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING	(9,173.76)	0.86814	(7,964.10)
108414	ACCUM DEPR - SALVAGE - ELECTRIC LAND RIGHTS	131.94	0.86814	114.54
108415	ACCUM DEPR - SALVAGE - ELECTRIC STRUCTURES	116,964.31	0.86814	101,541.28
108416	ACCUM DEPR - SALVAGE - ELECTRIC EQUIPMENT	39,885,649.49	0.86814	34,626,287.68
108418	ACCUM DEPR - SALVAGE - ELECTRIC HYDRO EQUIPMENT	46,317.10	0.86814	40,209.68
108419	ACCUM DEPR - SALVAGE - ELECTRIC DISTRIBUTION	46,997,799.29	0.86814	40,800,622.27
108420	ACCUM DEPR - SALVAGE - ELECTRIC GENERAL PROPERTY	147,114.11	0.86814	127,715.50
108421	ACCUM DEPR - SALVAGE - ELECTRIC COMMUNICATION EQUIP	10,703.95	0.86814	9,292.52
108799	RWIP-ARO LEGAL	225,683.55	0.86814	195,924.69
108901	RETIREMENT - RWIP	14,612,847.02	0.86814	12,685,982.33
111102	AMORTIZATION EXPENSE - ELECTRIC FRANCHISES AND CONSENTS	(48,607.76)	0.86814	(42,198.29)
111103	AMORTIZATION EXPENSE - ELECTRIC INTANGIBLES	(11,464,255.47)	0.86814	(9,952,567.23)
121001	NONUTIL PROP IN SERV	179,120.94	0.00000	-
123001	INVEST IN ASSOC CO - EEI	11,455,960.75	0.00000	-
124002	INVESTMENT IN OVEC	250,000.00	0.00000	-
124009	INVESTMENTS IN COMMUNITY DEVELOPMENT	411,140.00	0.00000	-
131069	CASH CLEARING - CCS	135,147.51	0.87225	117,882.30
131070	KU CASH ACCOUNTS	3,794,226.08	0.87225	3,309,510.44
131090	CASH-BOA A/P - CLEARING	(28,705,281.40)	0.87225	(25,038,157.07)
131092	CASH-BOA FUNDING	28,705,281.40	0.87225	25,038,157.07
131204	BOA - REGULUS	(9.11)	0.87225	(7.95)
135001	WORKING FUNDS	39,530.00	0.87225	34,480.01
136005	TEMP INV-OTHER	269.25	0.87225	234.85
142001	CUST A/R-ACTIVE	79,623,454.05	0.77549	61,747,499.65
142002	A/R - UNPOSTEC CASH	(10,306.09)	0.77549	(7,992.31)
142003	WHOLESALE SALES A/R	71,463.45	0.77549	55,419.47
142004	TRANSMISSION RECEIVABLE	568,289.32	0.77549	440,704.88
142008	WHOLESALE SALES ACCOUNTS RECEIVABLE-UNBILLED	84,324.74	0.77549	65,393.32
143003	ACCTS REC - IMEA	3,498,000.82	0.99940	3,495,919.29
143004	ACCTS REC - IMPA	3,717,347.41	0.99940	3,715,135.36
143006	ACCTS REC - BILLED PROJECTS	4,740.50	0.99940	4,737.68
143007	ACCTS REC - NON PROJECT UTIL ACCT USE ONLY	16,635.31	0.99940	16,625.41
143012	ACCTS REC - MISCELLANEOUS	8,245,655.33	0.99940	8,240,748.66
143017	ACCTS REC - DAMAGE CLAIMS (DTS)	134,009.92	0.99940	133,930.18
143022	ACCTS REC - BEYOND THE METER	149,627.07	0.99940	149,538.03
143024	A/R MUTUAL AID	126.38	0.99940	126.30
143025	ACCT RECEIVABLE - EL SWAPS	35,667.82	0.99940	35,646.60
143027	INCOME TAX RECEIVABLE - FEDERAL	11,611,666.00	0.99940	11,604,756.34
143029	EMPLOYEE COMPUTER LOANS	52,914.68	0.99940	52,883.19
143030	EMPLOYEE PAYROLL ADVANCES	1,755.51	0.99940	1,754.47
143034	A/R MISC - ENERGY MARKETING TRANSACTIONS	0.36	0.99940	0.36
143045	OMU-INTEREST ON RESERVE ST	1,523,862.65	0.99940	1,522,955.86
143046	OMU-RI ON MAINTENANCE RESERVE - ST	600,000.00	0.99940	599,642.96
143047	OMU-RI ON ADDITIONS AND REPLACEMENTS	120,000.00	0.99940	119,928.59
143048	OMU-RI ON OPERATIONS ST	538,067.36	0.99940	537,747.18
143049	OMU-RI INTEREST ON PURCHASE POWER ST	238,234.69	0.99940	238,092.93
143050	OMU-PURCHASED POWER, COAL RESERVE	3,129,997.27	0.99940	3,128,134.73

(1) Jurisdictional Allocator is truncated from actual

KENTUCKY UTILITES COMPANY
TRIAL BALANCE - BALANCE SHEET ACCOUNTS - TOTAL COMPANY
AS OF OCTOBER 31, 2009

Account	Description	Total Company		KY Jurisdiction
		Amount	Allocator(1)	
143112	A/R - MF GLOBAL MARGIN CASH COLLATERAL	113,763 58	0 99940	113,695 88
144001	UNCOLL ACCT-CR-UTIL	(3,079,381 21)	0 98907	(3,045,709 71)
144002	UNCOLL ACCT-DR-C/OFF	3,800,348 94	0 98907	3,758,794 02
144003	UNCOLL ACCT-CR-RECOV	(725,627 14)	0 98907	(717,692 77)
144004	UNCOLL ACCT-CR-OTHER	(1,133,491 00)	0 98907	(1,121,096 84)
144006	UNCOLL ACCT-A/R MISC	(24,318 00)	0 98907	(24,052 09)
144011	UNCOLL MISC A/R PROVISION	6,277 94	0 98907	6,209 29
144012	UNCOLL MISC A/R CHARGEOFFS	2,429 40	0 98907	2,402 84
144013	UNCOLL MISC A/R RECOVERIES	(3,841 74)	0 98907	(3,799 73)
146100	INTERCOMPANY	938,945 28	0 89197	837,507 98
151010	FUEL STK-LEASED CARS	221,679 61	0 86685	192,162 30
151020	COAL PURCHASES - TONS	78,762,524 11	0 86685	68,275,055 30
151023	IN-TRANSIT COAL	13,487,407 08	0 86685	11,691,517 95
151030	FUEL OIL - GAL	5,957,917 04	0 86685	5,164,602 33
151060	RAILCARS-OPER/MTCE	141,124 40	0 86685	122,333 26
151061	GAS PIPELINE OPER/MTCE	67,336 89	0 86685	58,370 78
151080	COAL BARGE SHUTTLING	581,788 12	0 86685	504,321 27
154001	MATERIALS/SUPPLIES	30,401,046 41	0 86754	26,374,147 68
154003	LIMESTONE	502,709 59	0 86754	436,121 07
154023	LIMESTONE IN-TRANSIT	37,418 37	0 86754	32,461 96
158121	SO2 ALLOWANCE INVENTORY	1,250,927 40	0 86383	1,080,585 90
158122	NOX OZONE SEASON ALLOWANCE INVENTORY	35,094 64	0 86383	30,315 73
163001	STORES EXPENSE	3,192,856 75	0 86754	2,769,933 45
163002	WAREHOUSE EXPENSES	2,734,599 48	0 86754	2,372,376 58
163003	FREIGHT	117,245 48	0 86754	101,715 24
163005	SALES TAX	660,637 99	0 86754	573,130 40
163006	PHYS INVENT ADJUSTMT	320,943 35	0 86754	278,431 45
163007	INVOICE PRICE VARIANCES	(6,752 15)	0 86754	(5,857 77)
163100	OTHER	187,606 13	0 86754	162,755 97
165001	PREPAID INSURANCE	194,740 89	0 87225	169,862 57
165002	PREPAID TAXES	1,250,327 72	0 87225	1,090,597 28
165018	PREPAID RISK MGMT AND WC	75,000 00	0 87225	65,418 69
165020	PREPAID VEHICLE LICENSE	45,372 24	0 87225	39,575 90
165100	PREPAID OTHER	2,759,085 06	0 87225	2,406,609 58
171001	INTEREST RECEIVABLE	12,474 01	0 87225	10,880 44
173001	ACCRUED UTIL REVENUE	57,017,528 90	0 94477	53,868,529 00
175001	DERIVATIVE ASSET - NONHEDGING-CURRENT	1,347,389 60	0 87225	1,175,259 42
181004	UNAM EXP-PCB CC2007A \$17.8M 02/26	541,706 61	0 87225	472,503 13
181005	UNAM EXP-PCB TC2007A \$8.9M 03/37	439,263 48	0 87225	383,147 19
181103	UNAM EXP-PCB CC2008A \$77.9M 02/32	765,315 87	0 87225	667,546 11
181184	UNAM EXP-PCB CC2002A \$20.93M 2/32	91,236 34	0 87225	79,580 82
181185	UNAM EXP-PCB CC2002B \$2.4M 2/32	63,417 62	0 87225	55,315 96
181186	UNAM EXP-PCB MERC2002A \$7.4M 2/32	70,597 11	0 87225	61,578 27
181187	UNAM EXP-PCB MUHC2002A \$2.4M 2/32	25,458 40	0 87225	22,206 07
181188	UNAM EXP-PCB CC2002C \$96M 10/32	1,685,459 69	0 87225	1,470,140 77
181199	UNAM EXP-PCB CC2006B \$54M 10/34	1,193,912 17	0 87225	1,041,388 87
182305	REGULATORY ASSET - FAS 158 OPEB	(9,756,103 00)	0 89197	(8,702,119 59)
182306	FUEL ADJUSTMENT CLAUSE	878,000 00	1 00000	878,000 00
182307	ENVIRONMENTAL COST RECOVERY	29,969,627 00	1 00000	29,969,627 00
182309	VA FUEL COMPONENT	274,010 00	0 00000	-
182311	FERC JURISDICTIONAL PENSION EXPENSE	3,643,869 01	0 00000	-
182315	REGULATORY ASSET - FAS 158 PENSION	136,588,193 11	0 89197	121,832,128 10
182317	OTHER REGULATORY ASSETS ARO - GENERATION	29,380,702 53	0 86383	25,379,859 82
182318	OTHER REG ASSETS ARO - TRANSMISSION	51,917 61	0 86383	44,847 86
182320	WINTER STORM - ELECTRIC	57,253,873 88	1 00000	57,253,873 88
182321	MISO EXIT FEE	9,085,236 17	0 86383	7,848,077 16
182322	RATE CASE EXPENSES - ELECTRIC - CURRENT PORTION	460,558 68	1 00000	460,558 68
182324	EKPC FERC TRANSMISSION COSS - KY PORTION - CURRENT	334,697 04	1 00000	334,697 04
182325	OTHER REGULATORY ASSETS ARO - DISTRIBUTION	130,030 62	0 86383	112,324 03
182328	FASB 109 ADJ-FED	6,673,037 49	0 89197	5,952,127 63
182329	FASB 109 GR-UP-FED	3,945,815 14	0 89197	3,519,535 95
182330	FASB 109 ADJ-STATE	1,225,397 42	0 89197	1,093,013 77
182331	FASB 109 GR-UP-STATE	361,919 68	0 89197	322,820 32
182333	KCCS FUNDING (KY CONSORTIUM FOR CARBON STORAGE)	807,697 39	1 00000	807,697 39
182334	WIND STORM REGULATORY ASSET	2,195,516 35	1 00000	2,195,516 35
182335	RATE CASE EXPENSES - ELECTRIC	614,078 36	1 00000	614,078 36
182337	EKPC FERC TRANSMISSION COSTS - KY PORTION	1,115,656 86	1 00000	1,115,656 86
182341	MISO EXIT FEE - CURRENT PORTION	1,961,979 00	1 00000	1,961,979 00
183301	PRELIM SURV/INV-ELEC	2,233,238 28	0 87225	1,947,940 17
183302	PRELIMINARY SURV/INV ELEC - LT	2,611,039 34	0 87225	2,277,476 82
184010	HOLIDAY - BURDEN CLEARING	(2,134,306 63)	0 89197	(1,903,730 57)
184011	HOLIDAY PAY	1,613,312 96	0 89197	1,439,021 53
184020	SICK - BURDEN CLEARING	(1,843,205 52)	0 89197	(1,644,078 06)
184021	SICK PAY	1,824,802 71	0 89197	1,627,663 36
184030	OTHER OFF-DUTY - BURDEN CLEARING	(581,950 70)	0 89197	(519,080 68)
184031	OTHER OFF-DUTY PAY	528,084 90	0 89197	471,034 18
184040	TEAM INCENTIVE AWARD - BURDEN CLEARING	(4,326,716 25)	0 89197	(3,859,287 08)
184076	ADMINISTRATIVE AND GENERAL - BURDEN CLEARING	1,389,987 91	0 89197	1,239,823 01
184093	LONG TERM DISABILITY - BURDEN CLEARING	(56,782 98)	0 89197	(50,648 53)
184096	PENSIONS - BURDEN CLEARING	(12,970,335 32)	0 89197	(11,569,107 98)
184097	FASB 106 (OPEB) - BURDEN CLEARING	(2,474,562 71)	0 89197	(2,207,227 68)
184098	FASB 112 (OPEB) - BURDEN CLEARING	(69,260 47)	0 89197	(61,778 04)
184101	GROUP LIFE INSURANCE - BURDEN CLEARING	(43,312 42)	0 89197	(38,633 24)
184104	DENTAL INSURANCE - BURDEN CLEARING	(23,998 50)	0 89197	(21,405 86)
184105	MEDICAL INSURANCE - BURDEN CLEARING	(504,220 27)	0 89197	(449,747 72)
184108	401K - BURDEN CLEARING	174,849 50	0 89197	155,959 94

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KENTUCKY UTILITIES COMPANY
TRIAL BALANCE - BALANCE SHEET ACCOUNTS - TOTAL COMPANY
AS OF OCTOBER 31, 2009

Account	Description	Total Company Amount	Allocator(1)	KY Jurisdiction Balance
184109	RETIREMENT INCOME - BURDEN CLEARING	(301,923.33)	0 89197	(269,305.57)
184119	PENSION INTEREST - BURDEN CLEARING	(2,710,247.17)	0 89197	(2,417,450.39)
184120	FASB 106 INTEREST (OPEB) - BURDEN CLEARING	(2,798,999.77)	0 89197	(2,496,614.76)
184121	OTHER BENEFITS - BURDEN CLEARING	(383,946.59)	0 89197	(342,467.60)
184301	GASOLINE-TRANSP	3,950,000.17	0 89197	3,523,268.85
184304	VEHICLE REPR-TRANSP	7,979,515.67	0 89197	7,117,462.74
184307	ADMIN/OTH EXP-TRANSP	756,721.83	0 89197	674,970.72
184308	VALUE-ADD SVCS-TR	600,415.29	0 89197	535,550.48
184309	DIESEL FUEL-TRANSP	4,084,862.25	0 89197	3,643,561.35
184312	RENT/STORAGE-TRANSP	20,779,699.79	0 89197	18,534,801.50
184313	TELECOM VEHICLE RADIO / COMPUTER EXPENSES	154,486.84	0 89197	137,797.13
184314	LICENSE/TAX-TRANSP	448,520.34	0 89197	400,065.23
184315	DEPRECIATION-TRANSP	236,551.39	0 89197	210,995.98
184318	TRANSPORTATION CLEARING ACCOUNT ADJUSTMENT	2,732.93	0 89197	2,437.68
184319	FUEL ADMINISTRATION VEHICLES	(814.87)	0 89197	(726.84)
184320	TRANSPORTATION EXPENSE ALLOCATION - CLEARING	(38,050,762.03)	0 89197	(33,940,014.94)
184450	CL. ACC TO OTH DEF CR	25,103,692.74	0 89197	22,391,659.49
184600	ENGINEERING OVERHEADS - GENERATION	460,642.32	0 89197	410,877.64
184602	ENGINEERING OVERHEADS - DISTRIBUTION	(25,436,658.50)	0 89197	(22,688,653.88)
184605	ENGINEERING OVERHEADS - TRANSMISSION	701,851.50	0 89197	626,028.21
184612	ENGINEERING OVERHEADS - DISTRIBUTION	23,923,946.01	0 89197	21,339,364.62
184650	CUSTOMER ADVANCES - CLEARING	(1,050.00)	0 89197	(936.57)
186001	MISC DEFERRED DEBITS	12,731.09	0 88925	11,321.15
186004	FINANCING EXPENSE	71,831.41	0 87225	62,654.89
186020	OMU EMISSION ALLOWANCES	103,242.63	0 86383	89,183.83
186035	KEY MAN LIFE INSURANCE	37,567,033.73	0 86383	32,451,438.11
186036	LAND OPTIONS	17,528.27	0 89197	15,634.63
186049	PRELIMINARY CELL. SITE COSTS	26,044.59	0 89197	23,230.91
186576	CARROLLTON SALE/LEASEBACK	60,661.65	0 89197	54,108.18
189034	UNAM LOSS-FMB Series R 06/25	283,342.53	0 87225	247,145.28
189042	UNAM LOSS-PCB MERC2000A \$12.9M 05/23	631,031.78	0 87225	550,416.93
189084	UNAM LOSS-PCB CC2002A \$20.93M 2/32	807,627.84	0 87225	704,452.69
189085	UNAM LOSS-PCB CC2002B \$2.4M 2/32	92,492.93	0 87225	80,676.88
189086	UNAM LOSS-PCB MERC2002A \$7.4M 2/32	283,710.55	0 87225	247,466.28
189087	UNAM LOSS-PCB MUHC2002A \$2.4M 2/32	287,087.96	0 87225	250,412.23
189088	UNAM LOSS-PCB CC2002C \$96M 10/32	4,263,164.63	0 87225	3,718,541.69
189091	UNAM LOSS-FMB Series P \$33M 05/15	1,394,929.02	0 87225	1,216,725.64
189092	UNAM LOSS-PCB CC2004A \$50M 10/34	2,616,820.22	0 87225	2,282,519.19
189093	UNAM LOSS-PCB \$7.2M REDEEMED	61,402.97	0 87225	53,558.69
189096	UNAM LOSS-PCB CC1994A \$54M 11/24	328,740.82	0 87225	286,743.90
189098	UNAM LOSS-PCB CC2006C \$16.7M 05/36	571,687.77	0 87225	498,654.17
189195	UNAM LOSS-PCB CC2005A \$13M 06/35	453,264.59	0 87225	395,359.65
189196	UNAM LOSS-PCB CC2005B \$13M 06/35	460,619.60	0 87225	401,775.05
189197	UNAM LOSS-PCB CC2006A \$17M 06/36	549,340.12	0 87225	479,161.45
190007	FASB 109 ADJ-FED	6,478.84	0 87526	5,670.66
190008	FASB 109 GRS-UP-FED	7,576,626.05	0 87526	6,631,501.14
190009	FASB 109 ADJ-STATE	1,181.55	0 87526	1,034.16
190010	FASB 109 GRS-UP-ST	1,381,755.51	0 87526	1,209,392.30
190308	DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.)	652,121.31	0 87526	570,774.27
190315	DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS	251,368.01	0 87526	220,011.81
190318	DTA ON LIABILITIES (EXCLUDING DERIVATIVES)	2,219,586.97	0 87526	1,942,710.83
190361	NETTING OUT DEFERRED TAX ASSETS - A	(581,777.01)	0 87526	(509,204.87)
190362	NETTING OUT DEFERRED TAX ASSETS - B	581,777.01	0 87526	509,204.87
190403	DTA ON FIXED ASSETS	69,494.01	0 87526	60,825.18
190408	DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.)	12,619,547.12	0 87526	11,045,357.20
190415	DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS	13,851,848.13	0 87526	12,123,938.28
190418	DTA ON LIABILITIES (EXCLUDING DERIVATIVES)	1,226,080.57	0 87526	1,073,136.60
190461	NETTING OUT DEFERRED TAX ASSETS - C	(27,800,536.02)	0 87526	(24,332,636.33)
190462	NETTING OUT DEFERRED TAX ASSETS - D	27,800,536.02	0 87526	24,332,636.33
190508	DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.) - STATE	118,927.90	0 87526	104,092.57
190515	DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS - STATE	45,842.19	0 87526	40,123.73
190518	DTA ON LIABILITIES (EXCLUDING DERIVATIVES) - STATE	404,787.89	0 87526	354,293.76
190561	NETTING OUT DEFERRED TAX ASSETS - STATE - A	(106,099.15)	0 87526	(92,864.11)
190562	NETTING OUT DEFERRED TAX ASSETS - STATE - B	106,099.15	0 87526	92,864.11
190603	DTA ON FIXED ASSETS - STATE (NON-CURRENT)	12,673.68	0 87526	11,092.74
190608	DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.) - STATE (NON-CURRENT)	2,301,437.16	0 87526	2,014,350.85
190615	DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS - STATE (NON-CURRENT)	2,526,172.91	0 87526	2,211,052.57
190618	DTA ON LIABILITIES (EXCLUDING DERIVATIVES) - STATE (NON-CURRENT)	228,744.02	0 87526	200,209.99
190661	NETTING OUT DEFERRED TAX ASSETS - STATE - C	(5,075,149.26)	0 87526	(4,442,064.04)
190662	NETTING OUT DEFERRED TAX ASSETS - STATE - D	5,075,149.26	0 87526	4,442,064.04
201002	COMMON STOCK-W/O PAR	(308,139,977.56)	0 87225	(268,774,831.04)
211001	CONTRIBUTED CAPITAL - MISC	(315,858,083.00)	0 87225	(275,506,941.89)
214010	CAP STOCK EXP-COMMON	321,288.87	0 87225	280,243.94
216001	UNAPP RETAINED EARN	(1,185,057,029.97)	0 87225	(1,033,664,977.61)
216101	UNAPP UNDS- SUB EARN	(124,394,705.86)	0 80101	(99,640,983.96)
221004	PCB CC2007A \$17.8M 02/26 5.75%	(17,875,000.00)	0 87225	(15,591,453.41)
221005	PCB TC2007A \$8.9M 03/37 6.00%	(8,927,000.00)	0 87225	(7,786,568.09)
221046	PCB MERC2000A \$12.9M 05/23 VAR	(12,900,000.00)	0 87225	(11,252,013.93)
221092	PCB CC2004A \$50M 10/34 VAR	(50,000,000.00)	0 87225	(43,612,457.10)
221188	PCB CC2002C \$96M 10/32 VAR	(96,000,000.00)	0 87225	(83,735,917.63)
221284	PCB CC2002A \$20.93M 02/32 VAR	(20,930,000.00)	0 87225	(18,256,174.54)
221285	PCB CC2002B \$2.4M 02/32 VAR	(2,400,000.00)	0 87225	(2,093,397.94)
221286	PCB MERC2002A \$7.4M 02/32 VAR	(7,400,000.00)	0 87225	(6,454,643.65)
221287	PCB MUHC2002A \$2.4M 02/32 VAR	(2,400,000.00)	0 87225	(2,093,397.94)
221299	PCB CC2006B \$54M 10/34 VAR	(54,000,000.00)	0 87225	(47,101,453.67)
221303	PCB CC2008A \$77.9M 02/32 VAR	(77,947,405.00)	0 87225	(67,989,557.13)

(1) Jurisdictional Allocator is truncated from actual

KENTUCKY UTILITES COMPANY
TRIAL BALANCE - BALANCE SHEET ACCOUNTS - TOTAL COMPANY
AS OF OCTOBER 31, 2009

Account	Description	Total Company Amount	Allocator(1)	KY Jurisdiction Balance
223002	L-T DEBT PAYABLE TO FIDELIA	(1,281,000,000 00)	0 87225	(1,117,351,150 90)
228201	WORKERS COMPENSATION	(2,539,198 62)	0 89197	(2,264,880 77)
228301	FASB106-POST RET BEN	(63,214,069 01)	0 89197	(56,384,848 34)
228304	PENSION PAYABLE	(110,249,944 00)	0 89197	(98,339,285 37)
228305	POST EMPLOYMENT BENEFIT PAYABLE	(5,743,518 00)	0 89197	(5,123,027 14)
228307	FASB 106 - MEDICARE SUBSIDY	5,093,742 14	0 89197	4,543,448 67
228325	FASB 112 - POST EMPLOY MEDICARE SUBSIDY	233,923 00	0 89197	208,651 54
230012	ASSET RETIREMENT OBLIGATIONS - STEAM	(33,808,377 64)	0 86383	(29,204,607 49)
230013	ASSET RETIREMENT OBLIGATIONS - TRANSMISSION	(56,709 39)	0 86383	(48,987 13)
230015	ASSET RETIREMENT OBLIGATIONS - DISTRIBUTION	(142,102 46)	0 86383	(122,752 02)
232001	ACCTS PAYABLE-REG	(96,090,954 92)	0 89197	(85,709,937 75)
232002	SALS/WAGES ACCRUED	(1,710,195 86)	0 89197	(1,525,437 86)
232009	PURCHASING ACCRUAL	(607,142 45)	0 89197	(541,550 88)
232010	WHOLESALE PURCHASES A/P	(7,254,467 05)	0 89197	(6,470,743 47)
232011	TRANSMISSION PAYABLE	(202,523 45)	0 89197	(180,644 19)
232015	AP FUEL	(31,069,372 40)	0 89197	(27,712,847 44)
232100	ACCOUNTS PAYABLE-TRADE	(16,928,234 32)	0 89197	(15,099,422 32)
232233	401K WITHHOLDING PAYABLE	(30 72)	0 89197	(27 40)
232245	US SAVINGS BONDS WITHHOLDING PAYABLE	(1,567 50)	0 89197	(1,398 16)
232246	DCAP WITHHOLDING PAYABLE	(6,756 12)	0 89197	(6,026 23)
232248	HCRA WITHHOLDING PAYABLE	45,835 98	0 89197	40,884 17
232249	UNIVERSAL LIFE INS WITHHOLDING PAYABLE	(455 70)	0 89197	(406 47)
233030	N/P - MONEY POOL EUS CURRENT	(19,665,954 00)	0 87225	(17,153,611 50)
234010	I/C PAYABLE - FIDELIA	(16,467,676 24)	0 00000	-
234100	A/P TO ASSOC CO	(14,102,736 65)	0 00000	-
235001	CUSTOMER DEPOSITS	(21,774,649 94)	0 98869	(21,528,304 75)
235002	CUSTOMER DEPOSITS OFF-SYS	(50,000 00)	0 00000	-
236007	FICA-OPR	(372,260 30)	0 87225	(324,703 73)
236013	ST SALES/USE TAX-KY-OPR	(683,882 38)	0 87225	(596,515 82)
236031	CORP INCOME-KY-OPR	(40,279 26)	0 87225	(35,133 55)
236033	REAL ESTATE AND PERSONAL PROPERTY TAXES	(6,815,961 83)	0 87225	(5,945,216 86)
236034	PROPERTY TAX ON RAILCARS USED FOR COAL	(28,341 25)	0 87225	(24,720 63)
236036	REAL ESTATE AND PERSONAL PROPERTY TAXES - NON KY	(337,238 43)	0 87225	(294,155 93)
236115	STATE UNEMPLOYMENT-OPR	286 45	0 87225	249 86
236116	FEDERAL UNEMPLOYMENT-OPR	124 00	0 87225	108 16
237004	ACCR INT-PCB CC2007A \$17 8M 02/26	(428,255 21)	0 87225	(373,545 24)
237005	ACCR INT-PCB TC2007A \$8 9M 03/37	(223,175 00)	0 87225	(194,664 20)
237103	ACCR INT-PCB CC2008A \$77 9M 02/32	(27,036 02)	0 87225	(23,582 15)
237149	ACCR INT-PCB MERC2000A \$12 9M 05/23	(4,386 49)	0 87225	(3,826 11)
237184	ACCR INT-PCB CC2002A \$20 93M 2/32	(20,815 31)	0 87225	(18,156 14)
237185	ACCR INT-PCB CC2002B \$2 4M 2/32	(2,386 82)	0 87225	(2,081 90)
237186	ACCR INT-PCB MERC2002A \$7 4M 2/32	(7,359 44)	0 87225	(6,419 27)
237187	ACCR INT-PCB MUHC2002A \$2 4M 2/32	(2,386 82)	0 87225	(2,081 90)
237188	ACCR INT-PCB CC2002C \$96M 10/32	(19,370 60)	0 87225	(16,895 99)
237192	ACCR INT-PCB CC2004A \$50M 10/34	(13,520 58)	0 87225	(11,793 31)
237199	ACCR INT-PCB CC2006B \$54M 10/34	(18,286 05)	0 87225	(15,949 99)
237300	INT ACC-OTH LIAB	(56,941 32)	0 87225	(49,667 02)
237301	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(800,970 89)	0 87225	(698,646 17)
237303	INTEREST ACCRUED ON UNCERTAIN TAX POSITIONS	(2,880 00)	0 87225	(2,512 08)
237304	INTEREST ACCRUED ON TAX LIABILITIES	(16,537 70)	0 87225	(14,424 99)
241009	T/C PAY-OCCUP/SCHOOL	0 89	0 89197	0 79
241018	STATE WITHHOLDING TAX PAYABLE	(17,743 70)	0 89197	(15,826 79)
241036	LOCAL WITHHOLDING TAX PAYABLE	(70,432 75)	0 89197	(62,823 67)
241038	T/C PAY-ST SALES/USE	(1,164,081 58)	0 88925	(1,035,161 97)
241039	T/C PAY-BARDSTOWN	(2,295,969 39)	0 89197	(2,047,928 38)
241046	CONSUMER UTILITY TAX-VA	(134,237 78)	0 00000	-
241047	SALES TAX-NORTON, VA	(1,372 24)	0 00000	-
241048	FRANCHISE FEE-NET UNBILLED	240,742 07	0 88925	214,080 39
241049	FRANCHISE FEE PAYABLE-CHARGE UNCOLLECTED	10,331 83	0 88925	9,187 60
241056	FRANCHISE FEE COLLECTED ON BAD DEBTS	(455 68)	0 88925	(405 21)
242001	MISC LIABILITY	(2,960,131 12)	0 88925	(2,632,302 78)
242002	MISC LIAB-VESTED VAC	(5,442,225 28)	0 89197	(4,854,284 05)
242015	FRANCHISE FEE PAYABLE-FRANCHISE LOCATIONS	(6,272,362 49)	1 00000	(6,272,362 49)
242017	HOME ENERGY ASSISTANCE	(138,623 23)	1 00000	(138,623 23)
242018	GREEN POWER REC LIABILITY	(17,360 58)	0 88925	(15,437 93)
242019	GREEN POWER MKT LIABILITY	(3,040 60)	0 88925	(2,703 86)
242024	OTHER DEF CR - OMU EXCESS	(945,427 51)	0 86383	(816,686 31)
242028	SERVICE DEPOSIT REFUND PAYABLE	(2,750 58)	0 88925	(2,445 96)
242030	WINTERCARE ENERGY FUND	(3,735 43)	1 00000	(3,735 43)
244001	DERIVATIVE LIABILITY - NONHEDGING-CURRENT	(903,990 43)	0 87225	(788,504 88)
244501	DERIVATIVE LIABILITY-NON-HEDGING-LONG-TERM	(34,814 42)	0 87225	(30,366 85)
252011	LINE EXTENSIONS	(607,827 89)	0 99404	(604,203 47)
252012	20% SUPPLEMENT	(823,434 92)	0 99404	(818,524 85)
252013	OTH CUST ADV-CONSTR	(688,361 20)	0 99404	(684,256 57)
252014	CUST OUTDOOR LIGHTING DEPOSITS	(3,795 90)	0 99404	(3,773 27)
252015	MOBILE HOME LINE	(51,492 54)	0 99404	(51,185 49)
252016	CONSTRUCTION ADVANCES - SHORT TERM	(204,800 00)	0 99404	(203,578 80)
253004	OTH DEFERRED CR-OTHR	(11,608,779 24)	0 86383	(10,027,983 14)
253005	CL ACC FR OTH DEF DR	(25,103,692 74)	0 89197	(22,391,659 49)
253025	DEFERRED COMPENSATION	(129,816 73)	0 89197	(115,792 21)
253027	DEFERRED RENT PAYABLE	(27,580 80)	0 86383	(23,825 05)
253032	UNCERTAIN TAX POSITION - FEDERAL	(210,000 00)	0 97803	(205,386 13)
253033	UNCERTAIN TAX POSITION - STATE	(36,000 00)	0 97803	(35,209 05)
253576	DEF GAIN - CARROLLTON SALE/LEASEBACK	(60,239 19)	1 00000	(60,239 19)
254001	FASB 109 ADJ-FED	(4,578,028 42)	0 87526	(4,006,955 14)
254002	FASB 109 GR-UP-FED	(7,250,941 26)	0 87526	(6,346,442 98)

(1) Jurisdictional Allocator is truncated from actual

KENTUCKY UTILITIES COMPANY
TRIAL BALANCE - BALANCE SHEET ACCOUNTS - TOTAL COMPANY
AS OF OCTOBER 31, 2009

Account	Description	Total Company Amount	Allocator(1)	KY Jurisdiction Balance
254003	FASB 109 ADJ-STATE	(9,458,495.70)	0.87526	(8,278,622.25)
254004	FASB 109 GR-UP-STATE	(964,676.29)	0.87526	(844,340.46)
254008	DSM COST RECOVERY	(7,808,965.91)	1.00000	(7,808,965.91)
254012	SPARE PARTS	(1,687,340.50)	0.00000	-
254014	REGULATORY LIABILITY ARO - GENERATION	(4,102,306.72)	0.86383	(3,543,685.50)
254015	REGULATORY LIABILITY ARO - TRANSMISSION	0.01	0.86383	0.01
254021	MISO SCHEDULE 10 CHARGES	(3,030,276.50)	1.00000	(3,030,276.50)
254321	MISO EXIT FEE REFUND	(761,793.83)	1.00000	(761,793.83)
255004	ITC TC2	(98,291,408.31)	0.85504	(84,042,618.35)
255006	JOB DEVELOP CR	(19,694.82)	0.85504	(16,839.77)
282007	FASB 109 ADJ-FED PRO	(2,101,482.28)	0.87526	(1,839,338.78)
282009	FASB 109 ADJ-ST PROP	8,231,917.45	0.87526	7,205,050.05
282503	DTL ON FIXED ASSETS	(262,420,677.56)	0.87526	(229,685,748.04)
282703	DTL ON FIXED ASSETS - STATE (NON-CURRENT)	(47,244,248.17)	0.87526	(41,350,897.28)
283011	FASB 109 GR-UP-F-OTH	(4,271,497.67)	0.87526	(3,738,661.70)
283012	FASB 109 GR-UP-S-OTH	(778,996.54)	0.87526	(681,822.81)
283408	DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE)	(581,777.01)	0.87526	(509,204.87)
283461	NETTING OUT DEFERRED TAX LIABILITIES - A	581,777.01	0.87526	509,204.87
283462	NETTING OUT DEFERRED TAX LIABILITIES - B	(581,777.01)	0.87526	(509,204.87)
283506	DTL ON OTHER FINANCIAL ASSETS (LOANS, SECUR, OTHER)	(4,274,532.17)	0.87526	(3,741,317.67)
283508	DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE)	(51,936,784.11)	0.87526	(45,458,076.02)
283518	DTL ON LIABILITIES (EXCLUDING DERIVATIVES)	(756,602.44)	0.87526	(662,222.20)
283519	DTL ON LIABILITIES - EEI -FED (NON-CURRENT)	(3,342,692.95)	0.87526	(2,925,718.12)
283561	NETTING OUT DEFERRED TAX LIABILITIES - C	27,800,536.02	0.87526	24,332,636.33
283562	NETTING OUT DEFERRED TAX LIABILITIES - D	(27,800,536.02)	0.87526	(24,332,636.33)
283608	DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE) - STATE	(106,099.15)	0.87526	(92,864.11)
283661	NETTING OUT DEFERRED TAX LIABILITIES - STATE - A	106,099.15	0.87526	92,864.11
283662	NETTING OUT DEFERRED TAX LIABILITIES - STATE - B	(106,099.15)	0.87526	(92,864.11)
283706	DTL ON OTHER FINANCIAL ASSETS (LOANS, SECUR, OTHER) - STATE (NON-CURRENT)	(779,549.94)	0.87526	(682,307.17)
283708	DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE) - STATE (NON-CURRENT)	(9,471,753.67)	0.87526	(8,290,226.39)
283718	DTL ON LIABILITIES (EXCLUDING DERIVATIVES) - STATE (NON-CURRENT)	172.80	0.87526	151.24
283719	DTL ON LIABILITIES - EEI - STATE (NON-CURRENT)	(609,609.66)	0.87526	(533,565.62)
283761	NETTING OUT DEFERRED TAX LIABILITIES - STATE - C	5,075,149.26	0.87526	4,442,064.04
283762	NETTING OUT DEFERRED TAX LIABILITIES - STATE - D	(5,075,149.26)	0.87526	(4,442,064.04)
	TOTAL	\$ 0.00		

(1) Jurisdictional Allocator is truncated from actual.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 KU'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.

Kentucky Utilities 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
CASH CLEARING - CCS	\$ 95,386.98	\$ 663,965.64	\$ 2,413,345.55	\$ 3,073,640.73	\$ 1,514,140.52	\$ 2,093,395.33	\$ 1,503,837.06	\$ 3,136,824.43
KU CASH ACCOUNTS	(25,402,505.40)	(25,184,965.41)	(34,825,460.10)	(29,132,886.00)	(19,966,367.08)	(29,966,263.81)	(39,685,947.48)	(34,719,026.16)
CASH-BOA A/P - CLEARING	25,402,505.40	27,890,874.62	34,825,460.10	29,132,886.00	19,966,367.08	29,966,263.81	39,685,947.48	34,719,026.16
CASH-BOA FUNDING								
BOA - REGULUS								
RESTRICTED CASH - SHORT TERM	18,026,265.00	9,033,681.53	9,041,466.83	9,059,557.94	7,761,188.72	7,771,550.05	7,778,755.51	7,785,026.79
OTHER SPECIAL FUNDS - MARGIN ACCOUNT	2,500,276.13	1,684,539.50	468,541.83					
WORKING FUNDS	33,773.63	32,867.13	32,367.13	32,367.13	32,367.13	32,367.13	32,367.13	32,367.13
TEMP INV-OTHER	13.11	13.11	13.11	13.11	214.89	269.25	269.25	269.25
CUST A/R-OACTIVE	73,620,039.36	79,455,384.73	89,223,888.52	99,240,732.50	102,173,241.80	69,643,075.95	84,369,132.28	73,941,982.38
A/R - UNPOSTEC CASH						(13,325.04)	(8,540.44)	(8,253.60)
WHOLESALE SALES A/R	5,291,967.80	5,469,586.01	4,626,342.71	4,382,117.96	4,363,616.87	4,377,658.71	4,361,185.35	172,977.78
TRANSMISSION RECEIVABLE	326,664.42	418,524.91	543,784.14	492,746.93	743,954.72	719,847.51	528,542.00	269,094.84
WHOLESALE SALES ACCOUNTS RECEIVABLE-UNBILLED	1,586,862.26	1,975,109.90	517,390.88	9,092.26	12,986.52	123,531.60	167,139.77	36,813.82
CUST A/R KU SUSP CIS- ACCTG USE ONLY	(0.10)				(17.36)			
A/R-OFFICERS/EMPL	149.56							
ACCTS REC - IMEA	2,201,334.25	3,233,549.40	3,204,096.75	3,823,431.73	4,045,323.49	4,494,072.47	3,963,500.34	2,533,894.55
ACCTS REC - IMPA	2,339,371.69	3,436,313.21	2,298,991.57	4,063,184.89	4,298,990.66	4,775,879.01	4,212,036.64	2,714,039.77
ACCTS REC - BILLED PROJECTS			2,920.55			(6,587.26)		
ACCTS REC - NON PROJECT UTIL ACCT USE ONLY			57,152.46			1,424,289.88		
CLOSED 06/09 - EMPLOYEE COMPUTER LOANS	54,659.50	55,760.32	57,152.46	55,351.02	54,833.80	51,891.88	51,791.92	
INSURANCE CLAIMS	(105.69)	(105.69)	(105.69)	(105.69)	(105.69)			
ACCTS REC - MISCELLANEOUS	5,698,878.63	5,217,454.77	6,077,200.13	4,379,117.37	4,679,336.81	3,949,576.24	4,134,170.69	3,586,800.51
ACCTS REC - DAMAGE CLAIMS (DTS)	58,138.99	119,999.33	120,904.59	124,278.43	138,411.23	111,266.09	92,407.69	103,669.64
ACCTS REC - BEYOND THE METER	(67,582.61)	(58,570.54)	33,798.81	(4,770.15)	5,360.88	44,688.42	(9,388.33)	(7,441.10)
A/R MUTUAL AID	(2,336.58)	(2,336.58)	43,261.00	59,567.55	65,909.09	(1,458.91)	2,299.79	118,486.06
ACCT. RECEIVABLE - EL SWAPS				99.64	2,652.49	13,183.64		4,088.49
INCOME TAX RECEIVABLE - FEDERAL	15,093,080.20	8,764,376.22				6,778,128.58	6,778,128.58	6,778,128.58
INCOME TAX RECEIVABLE - STATE						386,617.87	386,617.87	386,617.87
EMPLOYEE COMPUTER LOANS								53,416.47
EMPLOYEE PAYROLL ADVANCES								2,755.08
ACCTS REC - RAR SETTLEMENTS			300,000.00	300,000.00				
ACCTS REC - TAX REFUNDS			485,385.53	485,385.53				
A/R MISC - ENERGY MARKETING TRANSACTIONS								
OMU-INTEREST ON RESERVE ST								257,995.62
OMU-RI ON MAINTENANCE RESERVE - ST								1,455,649.96
OMU-RI ON ADDITIONS AND REPLACEMENTS								600,000.00
OMU-RI ON OPERATIONS ST								120,000.00
OMU-RI INTEREST ON PURCHASE POWER ST								538,067.36
OMU-PURCHASED POWER, COAL RESERVE								461,933.16
A/R - MF GLOBAL MARGIN CASH COLLATERAL								3,129,997.27
UNCOLL ACCT-CR-UTIL	(2,584,264.67)	(2,717,318.95)		(234,970.48)	(543,667.75)	(657,048.14)	(656,945.14)	(1,011,096.21)

Kentucky Utilities 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
144002 UNCOLL ACCT-DR-C/OFF	3,273,359.65	3,477,516.88	-	298,141.20	723,523.45	923,847.26	1,177,604.73	1,421,138.96
144003 UNCOLL ACCT-CR-RECOV	(695,310.53)	(766,408.84)	-	(68,036.28)	(184,721.26)	(271,664.68)	(336,671.27)	(414,908.31)
144004 UNCOLL ACCT-CR-OTHER	(1,051,121.00)	(984,434.00)	(971,070.00)	(1,027,111.00)	(1,081,207.00)	(1,098,255.00)	(1,115,814.00)	(995,831.00)
144006 UNCOLL ACCT-A/R MISC	(45,075.00)	(45,075.00)	(8,356.00)	(8,356.00)	(8,356.00)	(8,981.00)	(8,981.00)	(8,981.00)
144009 UNCOLL ACCTS - LEM	(1,899,464.95)	(1,899,079.22)	(1,899,079.22)	(1,899,079.22)	(1,899,069.79)	(1,899,079.22)	(1,899,079.22)	(56,337)
144011 UNCOLL MISC A/R PROVISION	960.44	233.64	-	7,189.51	6,771.71	6,277.94	6,277.94	6,277.94
144012 UNCOLL MISC A/R CHARGEOFFS	13,664.48	14,497.59	-	755.51	1,666.56	2,429.40	2,429.40	2,429.40
144013 UNCOLL MISC A/R RECOVERIES	(5,520.63)	(5,626.94)	-	(3,079.42)	(3,572.67)	(3,841.74)	(3,841.74)	(3,841.74)
146100 INTERCOMPANY	4,552,735.03	6,021,800.51	12,376,152.47	5,536.65	7,661.73	936,940.68	1,032,772.64	6,374,661.86
151010 FUEL STK-LEASED CARS	103,312.65	96,968.21	74,080.09	71,264.81	79,599.20	101,072.27	143,932.60	178,469.79
151020 COAL PURCHASES - TONS	57,419,491.90	67,365,341.50	55,206,363.86	52,835,710.63	54,605,743.39	68,181,243.61	80,214,039.17	85,711,678.18
151023 IN-TRANSIT COAL	11,461,848.07	4,652,158.45	10,901,007.93	3,702,482.51	9,449,300.51	11,133,160.93	6,469,201.23	5,170,362.31
151030 FUEL OIL - GAL	6,963,815.96	6,130,285.91	5,968,684.38	5,788,582.84	5,241,268.56	5,700,753.39	5,803,180.02	5,677,622.63
151060 RAILCARS-OPER/MTCE	71,261.16	90,495.82	79,022.66	120,150.30	90,672.77	98,431.68	135,242.62	144,740.00
151061 GAS PIPELINE OPER/MTCE	119,497.55	36,208.02	95,473.24	81,741.55	82,759.23	65,747.24	34,294.61	73,976.75
151080 COAL BARGE SHUTTILING	345,563.67	400,226.39	383,402.91	357,906.57	347,146.13	380,259.41	455,745.21	448,817.03
154001 MATERIALS/SUPPLIES	28,841,507.70	29,074,135.74	28,867,534.68	28,843,593.41	28,863,572.89	28,732,946.49	28,653,997.99	28,754,114.84
154003 LIMESTONE	479,247.01	526,599.50	561,254.26	511,710.21	617,279.97	654,303.50	702,778.75	687,968.69
154006 OTHER REAGENTS	119,796.10	80,573.00	132,900.46	163,128.68	148,197.72	134,788.28	75,382.06	74,995.99
154023 LIMESTONE IN-TRANSIT	21,651.98	6,207.38	298.95	271.11	249.38	234.51	225.19	1,907,330.62
158121 SO2 ALLOWANCE INVENTORY	-	74,120.33	74,120.33	74,120.33	74,120.33	74,120.33	74,120.33	68,310.86
158122 NOX OZONE SEASON ALLOWANCE INVENTORY	2,842,933.75	2,462,535.82	6,202,308.37	5,834,186.88	5,682,921.81	5,315,002.51	5,027,353.80	4,778,564.45
163001 STORES EXPENSE	2,403,077.87	2,668,448.00	-	207,346.47	412,749.85	757,084.69	1,024,720.12	1,330,404.15
163002 WAREHOUSE EXPENSES	121,133.45	130,667.90	-	11,628.00	19,571.81	32,797.68	43,697.59	51,524.27
163003 FREIGHT	750,201.05	830,978.14	-	64,016.60	95,619.43	153,519.56	207,994.07	265,230.43
163005 SALES TAX	103,209.64	106,637.55	-	(3,353.05)	(3,178.65)	4,260.54	(149.20)	(2,766.55)
163006 PHYS INVENT ADJUSTMT	(9,110.76)	(9,654.48)	-	(1,299.77)	5,653.08	3,881.60	3,847.87	267.67
163007 INVOICE PRICE VARIANCES	90,855.82	102,313.22	-	16,121.07	23,719.42	48,429.43	68,501.24	88,595.37
163100 OTHER	126,906.68	2,964,415.97	2,641,114.20	3,197,073.29	2,858,410.00	2,519,746.71	2,288,414.17	1,936,334.53
165001 PREPAID INSURANCE	1,195,167.17	1,045,771.28	896,375.39	746,979.50	597,583.61	448,187.72	298,791.83	149,395.94
165002 PREPAID TAXES	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
165018 PREPAID RISK MGMT AND WC	42,640.23	34,268.31	25,896.39	17,524.48	18,738.65	97,795.07	89,320.21	85,591.35
165020 PREPAID VEHICLE LICENSE	2,630,008.68	2,358,268.35	2,195,517.20	1,923,436.33	1,665,728.90	1,395,963.99	1,125,729.97	855,813.37
165100 PREPAID OTHER	12,519.80	14,235.82	55,086.57	55,281.57	56,714.71	48,940.91	44,080.69	45,561.97
171001 INTEREST RECEIVABLE	-	7,500,000.00	85,000.00	85,000.00	5,850,000.00	15,000.00	-	5,850,000.00
171003 DIVIDENDS RECEIVABLE-EXTERNAL	52,505,000.00	59,446,000.00	60,007,000.00	64,829,000.00	55,922,000.00	67,959,318.54	59,040,231.62	65,559,806.34
173001 ACCRUED UTIL REVENUE	-	-	-	-	-	-	-	-
174001 MISC CURR/ACCR ASSET	-	-	-	-	-	-	-	-
175001 DERIVATIVE ASSET - NONHEDGING-CURRENT	1,097,634.77	426,804.82	1,261,245.92	3,831,080.12	4,240,476.98	4,010,798.80	5,000,467.95	3,572,793.78
Total	\$ 298,350,971.25	\$ 313,992,138.73	\$ 304,777,081.44	\$ 300,001,483.79	\$ 304,033,055.23	\$ 302,928,041.05	\$ 315,134,515.41	\$ 327,135,500.40

Kentucky Utilities 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
CASH CLEARING - CCS	\$ (28,936.69)	\$ 215,542.27	\$ 257,464.72	\$ 97,467.52	\$ 135,147.51	\$ 52,052.72
KU CASH ACCOUNTS	3,009,286.24	3,314,545.66	4,676,428.01	3,402,707.82	3,794,226.08	2,514,748.47
CASH-BOA A/P - CLEARING	(31,214,444.23)	(19,820,965.21)	(29,670,594.36)	(21,177,654.99)	(28,705,281.40)	(28,420,950.89)
CASH-BOA FUNDING	31,450,735.02	19,820,965.21	29,670,594.36	21,177,654.99	28,705,281.40	28,647,273.97
BOA - REGULUS	-	-	-	-	(9.11)	(0.70)
RESTRICTED CASH - SHORT TERM	-	-	-	-	-	5,865,960.95
OTHER SPECIAL FUNDS - MARGIN ACCOUNT	-	-	-	-	-	357,950.57
WORKING FUNDS	39,367.13	39,367.13	39,530.00	39,530.00	39,530.00	35,243.68
TEMP INV-OTHER	269.25	269.25	269.25	269.25	269.25	186.26
CUST A/R-ACTIVE	96,788,251.56	80,331,785.82	74,088,188.85	84,984,632.59	79,623,454.05	83,652,599.26
A/R - UNPOSTEC CASH	(9,228.45)	504,984.06	502,863.65	2,147.38	(10,306.09)	73,872.42
WHOLESALE SALES A/R	18,101.87	4,766.37	118,843.11	9,728.51	71,463.45	2,559,104.35
TRANSMISSION RECEIVABLE	469,508.87	599,702.70	641,935.74	605,939.52	568,289.32	532,964.28
WHOLESALE SALES ACCOUNTS RECEIVABLE-UNBILLED	5,913.05	108,008.46	78,521.63	-	84,324.74	361,976.53
CUST A/R KU SUSP CIS- ACCTG USE ONLY	-	-	-	-	-	(1.34)
A/R-OFFICERS/EMPL	-	-	-	-	-	11.50
ACCTS REC - IMEA	2,888,471.78	1,720,528.79	3,622,237.79	1,354,696.70	3,498,000.82	3,123,318.37
ACCTS REC - IMPA	3,069,597.07	1,828,416.75	3,849,374.79	1,439,644.69	3,717,347.41	3,234,091.40
ACCTS REC - BILLED PROJECTS	-	-	-	-	4,740.50	(142.06)
ACCTS REC - NON PROJECT UTIL ACCT USE ONLY	93,894.65	-	-	16,635.31	16,635.31	227,848.94
CLOSED 06/09 - EMPLOYEE COMPUTER LOANS	-	-	-	-	-	29,341.61
INSURANCE CLAIMS	-	-	-	-	-	(40.65)
ACCTS REC - MISCELLANEOUS	3,550,344.83	5,150,168.82	4,492,246.46	4,764,580.05	8,245,655.33	4,917,348.51
ACCTS REC - DAMAGE CLAIMS (DTS)	177,065.19	202,548.52	183,093.73	131,501.61	134,009.92	130,561.15
ACCTS REC - BEYOND THE METER	31,469.76	(1,521.29)	10,465.96	161,356.04	149,627.07	22,114.84
A/R MUTUAL AID	119,535.40	17,408.64	126.38	126.38	126.38	32,362.66
ACCT. RECEIVABLE - EL SWAPS	23,319.15	-	124,753.45	-	35,667.82	15,674.21
INCOME TAX RECEIVABLE - FEDERAL	8,874,374.27	8,874,374.27	8,874,374.27	13,939,321.50	11,611,666.00	7,412,765.57
INCOME TAX RECEIVABLE - STATE	-	-	-	936,596.91	-	161,265.42
EMPLOYEE COMPUTER LOANS	52,615.52	53,639.96	58,545.20	55,730.57	52,914.68	25,143.26
EMPLOYEE PAYROLL ADVANCES	2,573.34	2,391.60	2,209.86	2,028.12	1,755.51	1,054.89
ACCTS REC - RAR SETTLEMENTS	-	-	-	-	-	46,153.85
ACCTS REC - TAX REFUNDS	-	-	-	-	-	74,674.70
A/R MISC - ENERGY MARKETING TRANSACTIONS	179,763.99	(18,998.70)	(45,327.44)	-	0.36	28,725.68
OMU-INTEREST ON RESERVE ST	1,469,263.95	1,482,877.94	1,496,529.17	1,510,195.91	1,523,862.65	687,567.66
OMU-RI ON MAINTENANCE RESERVE - ST	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00	276,923.08
OMU-RI ON ADDITIONS AND REPLACEMENTS	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	55,384.62
OMU-RI ON OPERATIONS ST	538,067.36	538,067.36	538,067.36	538,067.36	538,067.36	248,338.78
OMU-RI INTEREST ON PURCHASE POWER ST	511,033.16	560,133.16	204,234.69	221,234.69	238,234.69	168,984.89
OMU-PURCHASED POWER, COAL RESERVE	3,129,997.27	3,129,997.27	3,129,997.27	3,129,997.27	3,129,997.27	1,444,614.12
A/R - MF GLOBAL MARGIN CASH COLLATERAL	-	-	-	-	-	8,751.04
UNCOLL ACCT-CR-UTIL	(1,082,977.47)	(2,156,072.77)	(2,367,952.05)	(2,599,792.11)	(3,079,381.21)	(1,514,729.77)

Kentucky Utilities Company
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 13 Months Ended October 31, 2009

Account	JUN-2009	JUL-2009	AUG-2009	SEP-2009	OCT-2009	13 Month Average
144002 UNCOLL ACCT-DR-C/OFF	1,528,559.11	2,817,640.91	3,093,767.16	3,246,244.54	3,800,348.94	1,983,207.14
144003 UNCOLL ACCT-CR-RECOV	(450,344.05)	(666,330.55)	(730,577.52)	(651,214.84)	(725,627.14)	(458,601.17)
144004 UNCOLL ACCT-CR-OTHER	(869,214.00)	(989,746.00)	(993,922.00)	(1,065,001.00)	(1,133,491.00)	(1,028,939.77)
144006 UNCOLL ACCT-A/R MISC	(31,322.00)	(31,322.00)	(31,322.00)	(40,091.00)	(24,318.00)	(23,118.15)
144009 UNCOLL ACCTS - LEM	-	-	-	-	-	(1,022,614.40)
144011 UNCOLL MISC A/R PROVISION	6,277.94	6,277.94	6,277.94	6,277.94	6,277.94	5,029.14
144012 UNCOLL MISC A/R CHARGEOFFS	2,429.40	2,429.40	2,429.40	2,429.40	2,429.40	3,847.64
144013 UNCOLL MISC A/R RECOVERIES	(3,841.74)	(3,841.74)	(3,841.74)	(3,841.74)	(3,841.74)	(3,733.35)
146100 INTERCOMPANY	844,526.78	4,149.00	9,954.45	2,521,347.08	938,945.28	2,740,552.63
151010 FUEL STK-LEASED CARS	191,152.71	191,330.76	188,177.25	209,430.54	221,679.61	142,343.88
151020 COAL PURCHASES - TONS	80,738,170.74	72,824,073.11	69,471,913.75	74,836,821.37	78,762,524.11	69,090,239.64
151023 IN-TRANSIT COAL	10,497,001.42	6,996,162.52	13,625,400.73	9,179,891.06	13,487,407.08	8,978,875.75
151030 FUEL OIL - GAL	5,951,222.08	5,858,273.09	5,799,338.77	5,638,893.99	5,957,917.04	5,883,064.51
151060 RAILCARS-OPER/MTCE	151,571.21	154,418.78	147,055.83	155,981.18	141,124.40	121,551.42
151061 GAS PIPELINE OPER/MTCE	60,229.92	40,086.38	29,042.30	35,777.99	67,336.89	63,243.97
151080 COAL BARGE SHUTTILING	528,119.40	492,953.03	519,662.78	489,971.85	581,788.12	440,889.42
154001 MATERIALS/SUPPLIES	29,420,369.03	29,647,836.92	29,988,316.49	30,411,847.90	30,401,046.41	29,269,293.88
154003 LIMESTONE	646,754.51	665,863.22	587,572.11	609,177.23	502,709.59	596,401.43
154006 OTHER REAGENTS	-	-	(0.01)	-	-	-
154023 LIMESTONE IN-TRANSIT	86,767.34	85,228.71	60,946.13	48,482.77	37,418.37	96,046.59
158121 SO2 ALLOWANCE INVENTORY	1,759,915.72	1,607,491.41	1,447,741.24	1,356,877.35	1,250,927.40	719,955.56
158122 NOX OZONE SEASON ALLOWANCE INVENTORY	59,695.72	51,254.95	41,704.59	35,094.64	35,094.64	56,603.95
163001 STORES EXPENSE	4,482,452.10	4,152,776.46	3,853,217.89	3,507,727.75	3,192,856.75	4,410,372.18
163002 WAREHOUSE EXPENSES	1,591,883.15	1,904,467.37	2,195,330.31	2,430,938.93	2,734,599.48	1,512,388.49
163003 FREIGHT	64,386.41	76,741.51	87,040.46	103,116.71	117,245.48	66,119.33
163005 SALES TAX	346,569.09	412,760.10	477,917.24	570,776.45	660,637.99	372,016.93
163006 PHYS INVENT ADJUSTMT	5,291.02	8,842.30	15,525.60	14,864.32	320,943.35	43,855.91
163007 INVOICE PRICE VARIANCES	(1,387.57)	(2,675.14)	(1,601.21)	(2,815.99)	(6,752.15)	(1,665.14)
163100 OTHER	108,752.25	126,174.17	148,754.00	161,467.01	187,606.13	90,099.16
165001 PREPAID INSURANCE	1,615,090.61	1,257,871.68	900,652.75	543,433.82	194,740.89	1,772,631.18
165002 PREPAID TAXES	-	1,719,200.63	1,562,909.66	1,406,618.69	1,250,327.72	870,562.24
165018 PREPAID RISK MGMT AND WC	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
165020 PREPAID VEHICLE LICENSE	77,111.32	72,120.93	63,204.70	54,288.47	45,372.24	55,682.49
165100 PREPAID OTHER	585,896.77	315,980.17	2,183,663.53	3,009,373.61	2,759,085.06	1,769,574.30
171001 INTEREST RECEIVABLE	1,666.11	4,573.05	4,459.41	11,226.61	12,474.01	28,217.02
171003 DIVIDENDS RECEIVABLE-EXTERNAL	15,000.00	-	-	15,000.00	-	1,486,923.08
173001 ACCRUED UTIL REVENUE	43,270,010.89	68,274,888.43	70,737,511.05	53,076,000.00	57,017,528.90	59,818,791.98
174001 MISC CURR/ACCR ASSET	-	-	-	-	-	13,031.96
175001 DERIVATIVE ASSET - NONHEDGING-CURRENT	3,105,351.30	3,659,182.65	4,537,414.54	1,366,935.64	1,347,389.60	2,881,352.07
Total	\$ 311,338,347.53	\$ 309,035,066.19	\$ 315,397,659.44	\$ 308,832,693.85	\$ 319,175,833.44	\$ 310,010,183.69

Kentucky Utilities Company
 Month End Balances - Current Liabilities
 13 Months Ended October 31, 2009

Account	OCT-2008	NOV-2008	DEC-2008	JAN-2009	FEB-2009	MAR-2009	APR-2009	MAY-2009
232001 ACCTS PAYABLE-REG	\$ (86,541,240.86)	\$ (83,676,751.95)	\$ (95,442,356.71)	\$ (97,503,135.66)	\$ (169,717,728.70)	\$ (148,423,735.00)	\$ (111,114,246.90)	\$ (92,239,427.70)
232002 SALES/WAGES ACCRUED	(1,250,282.83)	(1,385,377.00)	(2,195,900.74)	(3,713,995.75)	(2,797,255.15)	(3,357,465.51)	(3,646,597.88)	(1,350,683.50)
232008 SUNDRY BILLING REFUNDS	-	-	-	-	1,092.69	-	-	-
232009 PURCHASING ACCRUAL	(806,712.43)	(629,063.61)	(472,648.80)	(540,877.69)	(565,295.70)	(663,660.62)	(588,787.20)	(561,051.18)
232010 WHOLESAL PURCHASES A/P	(6,375,777.48)	(5,513,132.54)	(7,266,519.98)	(11,307,582.13)	(9,895,176.69)	(9,324,457.76)	(6,780,565.53)	(7,401,183.36)
232011 TRANSMISSION PAYABLE	(667,496.89)	(530,466.12)	(764,990.70)	(849,933.99)	(656,812.00)	(525,700.30)	(428,513.88)	(333,754.50)
232014 RECEIVING/INSPECTION ACCRUAL	884.67	328.20	328.20	328.20	328.20	328.20	704.24	376.04
232015 AP FUEL	(36,002,659.36)	(30,365,851.63)	(26,304,011.95)	(25,776,112.37)	(29,200,417.50)	(30,697,039.79)	(19,794,704.02)	(22,775,442.26)
232024 CREDIT CASH BALANCE	-	-	-	(203,706.78)	(297,934.22)	-	-	-
232093 SUSPENSE - CCS	-	-	-	-	-	-	265.20	93.45
232100 ACCOUNTS PAYABLE-TRADE	(16,018,609.75)	(19,121,046.95)	(25,277,570.20)	(9,267,817.44)	(16,162,909.51)	(18,228,123.16)	(20,583,052.83)	(16,476,388.76)
232111 401K LIABILITY - EMPLOYER	-	-	(36,845.44)	(36,845.44)	(36,845.44)	(36,845.44)	-	-
232111 401K LIABILITY	5,407.35	(10.00)	(5,149,807.13)	(5,149,807.13)	(5,149,807.13)	(10.00)	(2,793.90)	-
232223 CLOSED 06/09 - GARNISHEES WITHHOLDING PAYABLE	(1,792.50)	(1,667.50)	(1,742.50)	(2,067.50)	(1,142.50)	(1,117.50)	(1,142.50)	-
232229 CLOSED 06/09 - US SAVINGS BONDS WITHHOLDING PAYABLE	-	-	-	-	-	-	-	-
232233 CLOSED 06/09 - DCAP WITHHOLDING PAYABLE	(8,011.45)	(5,511.20)	(5,883.73)	(3,718.57)	(5,346.37)	(6,974.17)	(8,601.97)	-
232234 CLOSED 06/09 - HCRA WITHHOLDING PAYABLE	(24,236.88)	(30,933.37)	(28,044.89)	(10,879.54)	54,616.30	114,123.38	141,484.26	-
232241 CLOSED 06/09 - UNIVERSAL LIFE INS WITHHOLDING PAYABLE	(455.70)	(455.70)	(455.70)	(455.70)	(455.70)	(455.70)	-	-
232242 US SAVINGS BONDS WITHHOLDING PAYABLE	-	-	-	-	-	-	-	(1,067.50)
232246 DCAP WITHHOLDING PAYABLE	-	-	-	-	-	-	-	(9,271.48)
232248 HCRA WITHHOLDING PAYABLE	-	-	-	-	-	-	-	158,143.04
232249 UNIVERSAL LIFE INS WITHHOLDING PAYABLE	-	-	-	-	-	-	-	(455.70)
233030 N/P - MONEY POOL EUS CURRENT	(121,961,454.00)	(163,667,454.00)	(16,247,454.00)	(39,870,954.00)	(29,250,954.00)	(12,820,954.00)	(57,849,954.00)	(84,918,954.00)
234010 I/C PAYABLE - FIDELIA	(13,817,110.21)	(15,974,960.21)	(13,433,503.96)	(15,103,141.47)	(15,683,678.98)	(15,997,066.49)	(15,839,704.02)	(18,657,241.53)
234100 A/P TO ASSOC CO	(17,079,086.18)	(12,266,933.62)	(24,709,458.05)	(12,815,986.56)	(24,475,631.62)	(23,244,665.54)	(16,586,190.04)	(8,449,306.70)
235001 CUSTOMER DEPOSITS	(20,638,960.90)	(20,778,751.97)	(20,907,049.05)	(20,988,823.33)	(21,066,634.89)	(21,212,612.13)	(21,240,155.51)	(21,666,440.33)
235002 CUSTOMER DEPOSITS OFF-SYS	(250,000.00)	(400,000.00)	(150,000.00)	(149,767.87)	(149,767.87)	(149,767.87)	(150,000.00)	(50,000.00)
236007 FICA-OPR	(379,053.42)	(425,069.67)	(553,448.29)	(734,395.03)	(671,600.33)	(264,232.82)	(391,087.46)	(240,345.43)
236013 ST SALES/USE TAX-KY-OPR	(509,521.83)	(596,491.47)	(577,873.18)	(485,476.65)	(514,407.93)	(483,681.27)	(483,681.27)	(433,713.84)
236025 CORP INC TAX-FED EST-OPR	(5,179,881.22)	(6,222,116.37)	(6,594,721.50)	(6,594,721.50)	1,025,983.82	(735,546.35)	(5,549,000.63)	(10,084,204.70)
236026 CORP INC TAX-ST EST-OPR	(996,131.00)	(1,196,560.83)	-	(1,268,215.69)	121,578.59	-	(1,011,975.81)	(1,839,064.70)
236031 CORP INCOME-KY-OPR	(2,369,305.02)	(3,921,987.99)	(10,477.99)	(10,477.99)	(105,643.19)	-	(2,574,569.55)	(2,574,569.55)
236032 CORP INCOME-FED-OPR	5,179,881.22	6,222,116.37	(546,249.77)	(546,249.77)	(1,427,400.15)	-	504,048.26	504,048.26
236033 REAL ESTATE AND PERSONAL PROPERTY TAXES	(5,266,004.33)	(6,253,992.09)	(6,792,015.24)	(4,114,372.06)	(2,404,415.77)	(3,517,224.74)	(4,808,229.74)	(5,985,709.29)
236034 PROPERTY TAX ON RAILCARS USED FOR COAL	(28,279.04)	(29,227.69)	(30,176.34)	(31,124.99)	(32,073.64)	(33,022.19)	(22,649.35)	(23,598.00)
236036 REAL ESTATE AND PERSONAL PROPERTY TAXES - NON KY	-	-	-	(35,000.00)	(70,000.00)	(105,000.00)	(140,000.00)	(175,000.00)
236115 STATE UNEMPLOYMENT-OPR	(136.77)	(250.19)	(20,756.53)	(41,804.78)	(44,903.28)	(75,409.90)	(58.70)	(176.24)
236116 FEDERAL UNEMPLOYMENT-OPR	(149.25)	(279.72)	(27,562.61)	(51,457.77)	(54,463.52)	(55,021.87)	(43.42)	(98.64)
237004 ACCR INT-PCB CC2007A \$17.8M 02/26	(436,820.30)	(511,051.22)	(85,651.04)	(171,320.08)	(256,953.13)	(342,604.17)	(428,255.21)	(513,906.25)
237005 ACCR INT-PCB TC2007A \$8.9M 03/37	(227,638.46)	(266,322.17)	(44,635.00)	(89,270.00)	(133,905.00)	(178,540.00)	(223,175.00)	(267,810.00)
237103 ACCR INT-PCB CC2008A \$77.9M 02/32	(103,823.39)	(49,835.21)	(38,867.24)	(51,573.44)	(45,380.36)	(49,010.79)	(48,049.79)	(41,536.38)
237149 ACCR INT-PCB MERC2000A \$12.9M 05/23	0.01	0.01	(6,097.48)	(6,768.02)	(6,679.66)	(6,308.57)	(6,128.87)	(5,262.98)

Kentucky Utilities Company
 Month End Balances - Current Liabilities
 13 Months Ended October 31, 2009

	OCT-2008	NOV-2008	DEC-2008	JAN-2009	FEB-2009	MAR-2009	APR-2009	MAY-2009
237184	(54,418.01)	(85,813.01)	(22,194.43)	(44,388.85)	(10,723.05)	(30,276.83)	(49,199.84)	(16,399.95)
237185	(6,239.99)	(9,839.99)	(2,544.98)	(5,089.97)	(1,229.58)	(3,471.77)	(5,641.63)	(1,880.53)
237186	(19,239.99)	(30,339.99)	(7,847.04)	(15,694.09)	(3,791.23)	(10,704.66)	(17,393.07)	(5,798.35)
237187	(6,239.99)	(9,839.99)	(2,544.98)	(5,089.97)	(1,229.58)	(3,471.77)	(5,641.63)	(1,880.53)
237188	(186,138.65)	(64,415.98)	(9,962.65)	(7,541.31)	(60,330.64)	(53,909.30)	(39,682.63)	(22,901.29)
237192	0.01	0.01	(26,161.18)	(27,602.72)	(27,465.74)	(28,356.16)	(21,986.31)	(16,369.88)
237195	71,136.72	-	-	-	-	-	-	-
237196	71,136.72	-	-	-	-	-	-	-
237197	52,793.58	-	-	-	-	-	-	-
237199	(10,687.50)	(16,087.50)	(26,778.69)	(35,210.97)	(31,305.21)	(36,527.68)	(31,364.39)	(28,109.60)
237300	(16,537.70)	(47,449.36)	(113,173.16)	(67,987.47)	(75,098.75)	(77,791.64)	(79,868.89)	(75,929.30)
237301	(677,230.87)	(750,566.29)	(833,874.38)	(84,947.55)	(167,578.75)	(243,021.49)	(339,364.12)	(434,745.85)
237303	-	-	(2,880.00)	(2,880.00)	(2,880.00)	(2,880.00)	(2,880.00)	(2,880.00)
237304	-	-	-	-	-	-	-	-
241006	3,410.00	3,410.00	3,410.00	3,410.00	3,410.00	3,410.00	3,410.00	3,410.00
241007	-	-	(89.77)	2,299.58	(0.41)	(0.41)	(0.41)	199.22
241009	-	-	-	-	0.89	0.89	0.89	0.89
241018	(14,846.69)	(10,119.71)	(11,350.34)	771.26	(12,019.26)	(19,844.06)	(11,303.07)	(16,945.32)
241036	(91,525.25)	(102,414.43)	(127,584.98)	(35,487.72)	(98,651.45)	(158,689.06)	(26,141.86)	(100,387.96)
241037	(924,045.76)	(920,481.16)	(293.40)	(940,802.42)	(1,079,567.11)	(732,566.58)	(1,150,248.36)	(843,427.90)
241038	(2,244,373.82)	(2,192,934.93)	(2,657,864.61)	(2,861,121.68)	(2,838,102.40)	(2,301,232.87)	(2,419,859.84)	(2,046,332.45)
241039	(133,008.07)	(155,164.98)	(192,933.39)	(196,376.45)	(194,389.04)	(166,013.79)	(169,801.87)	(141,271.90)
241046	(436.80)	(2,243.56)	(1,858.03)	(744.80)	(55.74)	(1,110.40)	(1,354.41)	(103.21)
241047	113,733.04	86,998.20	113,104.96	181,228.93	237,803.53	258,970.81	258,970.81	258,970.81
241048	26,462.11	9,615.11	15,435.79	21,343.91	44,570.92	16,942.99	16,950.41	57.51
241049	(5,239.84)	(2,693.99)	(3,886.72)	(4,939.47)	(10,763.52)	(4,642.71)	(4,642.71)	-
241061	-	-	-	-	-	-	-	-
241062	(2,349,947.77)	(2,471,478.53)	(2,276,151.64)	(2,029,730.91)	(1,298,852.31)	(1,780,055.82)	(2,122,156.08)	(2,292,961.89)
242001	(5,291,494.55)	(5,291,494.55)	(5,186,626.88)	(5,186,626.88)	(5,186,626.88)	(5,778,248.52)	(5,778,248.52)	(5,778,248.52)
242002	-	-	-	-	-	(211,704.87)	(429,177.09)	(193,135.44)
242005	(6,427,904.42)	(2,923,571.97)	(4,489,028.59)	(6,210,739.32)	(3,434,797.67)	(4,765,469.35)	(6,146,992.05)	(2,746,829.49)
242015	(46,270.63)	(88,351.23)	(64,027.87)	(96,106.07)	(41,729.67)	(63,516.38)	(118,629.68)	(177,925.83)
242017	(4,230.04)	(3,058.56)	(5,981.06)	(6,268.56)	(8,866.06)	(8,866.06)	(9,101.60)	(12,089.01)
242018	(431.44)	(458.82)	(580.85)	(635.44)	(717.28)	(632.07)	(970.35)	(1,106.22)
242024	-	-	-	-	-	-	-	-
242028	(1,269.85)	(646.64)	(5,734.43)	(737.23)	(6,192.35)	(745.81)	(745.81)	(745.81)
242030	(4,096.02)	(4,900.59)	(6,626.16)	(12,279.26)	(4,871.30)	(4,917.39)	(7,053.16)	(7,226.19)
242101	-	-	(180,448.46)	(180,448.46)	(180,448.46)	(176,822.22)	-	-
244001	(122,908.73)	(176,029.76)	(43,077.51)	(665,212.51)	(646,916.55)	(612,549.70)	(832,160.23)	(675,080.97)
Total	\$ (350,054,558.40)	\$ (382,879,807.81)	\$ (264,258,597.85)	\$ (276,043,086.89)	\$ (344,817,444.98)	\$ (306,936,651.11)	\$ (309,197,692.52)	\$ (311,790,426.30)

Kentucky Utilities Company
 Month End Balances - Current Liabilities
 13 Months Ended October 31, 2009

Account	JUN-2009	JUL-2009	AUG-2009	SEP-2009	OCT-2009	13 Month Average
232001 ACCTS PAYABLE-REG	\$ (90,910,695.42)	\$ (90,354,681.35)	\$ (88,213,299.88)	\$ (82,882,081.65)	\$ (96,090,954.92)	\$ (102,546,948.98)
232002 SALS/WAGES ACCRUED	(1,886,336.56)	(2,688,116.74)	(2,879,130.66)	(3,536,816.61)	(1,710,195.86)	(2,492,165.75)
232008 SUNDRY BILLING REFUNDS				(6,383.33)	-	(406.97)
232009 PURCHASING ACCRUAL	(562,055.86)	(667,091.90)	(767,679.23)	(670,950.08)	(607,142.45)	(623,308.98)
232010 WHOLESAL PURCHASES A/P	(10,731,743.95)	(8,974,620.77)	(8,524,860.45)	(7,875,489.58)	(7,254,467.05)	(8,248,121.33)
232011 TRANSMISSION PAYABLE	(262,198.99)	(292,352.89)	(210,705.94)	(198,438.58)	(202,523.45)	(457,222.17)
232014 RECEIVING/INSPECTION ACCRUAL			1,572.75			494.10
232015 AP FUEL	(25,757,763.98)	(18,351,143.34)	(28,307,398.45)	(24,153,892.79)	(31,069,372.40)	(26,811,985.37)
232024 CREDIT CASH BALANCE						(38,587.77)
232093 SUSPENSE - CCS		28.62				29.79
232100 ACCOUNTS PAYABLE-TRADE	(14,736,457.62)	(15,909,343.69)	(8,528,458.66)	(15,616,820.03)	(16,928,234.32)	(16,373,448.69)
232111 401K LIABILITY - EMPLOYER						(11,337.06)
232211 TIA LIABILITY						(1,188,216.00)
232223 CLOSED 06/09 - GARNISHEES WITHHOLDING PAYABLE						(4.62)
232229 CLOSED 06/09 - US SAVINGS BONDS WITHHOLDING PAYABLE						(820.96)
232233 401K WITHHOLDING PAYABLE	(30.72)	(30.72)			(30.72)	(11.82)
232234 CLOSED 06/09 - DCAP WITHHOLDING PAYABLE						(3,388.27)
232241 CLOSED 06/09 - HCRA WITHHOLDING PAYABLE						16,625.33
232242 CLOSED 06/09 - UNIVERSAL LIFE INS WITHHOLDING PAYABLE						(210.32)
232245 US SAVINGS BONDS WITHHOLDING PAYABLE	(1,142.50)	(1,067.50)	(1,167.50)	(1,492.50)	(1,567.50)	(577.31)
232246 DCAP WITHHOLDING PAYABLE	(8,707.63)	(10,235.44)	(11,863.27)	(13,491.10)	(6,756.12)	(4,640.39)
232248 HCRA WITHHOLDING PAYABLE	44,154.82	53,072.07	55,018.70	44,362.15	45,835.98	30,814.37
232249 UNIVERSAL LIFE INS WITHHOLDING PAYABLE	(455.70)	(455.70)	(455.70)	(455.70)	(455.70)	(210.32)
233030 N/P - MONEY POOL EUS CURRENT	(60,555,954.00)	(9,457,954.00)	(11,877,954.00)	(22,909,954.00)	(19,665,954.00)	(50,081,223.23)
234010 I/C PAYABLE - FIDELIA	(13,917,504.02)	(15,833,863.74)	(16,834,817.92)	(17,568,622.08)	(16,467,676.24)	(15,779,145.45)
235001 CUSTOMER DEPOSITS	(16,673,861.42)	(17,322,084.73)	(27,648,043.10)	(12,573,981.93)	(14,102,736.65)	(17,534,458.93)
235002 CUSTOMER DEPOSITS OFF-SYS	(21,763,261.32)	(21,655,548.63)	(21,102,164.53)	(21,728,321.53)	(21,774,649.94)	(21,271,028.77)
236007 FICA-OPR	(50,000.00)	(50,000.00)	(50,000.00)	(50,000.00)	(50,000.00)	(130,715.66)
236013 ST SALES/USE TAX-KY-OPR	(322,141.83)	(417,905.64)	(456,337.87)	(493,208.28)	(372,260.30)	(440,083.57)
236025 CORP INC TAX-FED EST-OPR	(464,066.41)	(527,309.83)	(379,795.26)	(508,737.83)	(683,882.38)	(530,804.17)
236026 CORP INC TAX-ST EST-OPR		(8,480,200.64)	(13,754,158.14)			(4,218,330.72)
236031 CORP INCOME-KY-OPR		(1,546,541.16)	(2,508,357.11)			(788,097.52)
236032 CORP INCOME-FED-OPR	(762,366.06)		360,458.04		(40,279.26)	(982,429.59)
236033 REAL ESTATE AND PERSONAL PROPERTY TAXES			5,802,337.77			1,207,117.86
236034 PROPERTY TAX ON RAILCARS USED FOR COAL	(7,308,660.47)	(8,626,771.83)	(9,930,655.96)	(11,249,667.96)	(6,815,961.83)	(6,390,283.18)
236036 REAL ESTATE AND PERSONAL PROPERTY TAXES - NON KY	(24,546.65)	(25,495.30)	(26,443.95)	(27,392.60)	(28,341.25)	(27,874.69)
236115 STATE UNEMPLOYMENT-OPR	(205,916.94)	(240,916.94)	(275,916.94)	(310,916.94)	(337,238.43)	(145,838.94)
237004 ACCR INT-PCB CC2007A \$17.8M 02/26	(695.44)	(120.34)	(200.62)	(586.79)	286.45	(14,216.39)
237005 ACCR INT-PCB TC2007A \$8.9M 03/37	(541.43)	(85.78)	(139.47)	(329.14)	124.00	(14,619.12)
237103 ACCR INT-PCB CC2008A \$77.9M 02/32	(85,651.04)	(171,302.08)	(256,953.13)	(342,604.17)	(428,255.21)	(310,100.69)
237149 ACCR INT-PCB MERC2000A \$12.9M 05/23	(44,635.00)	(89,270.00)	(133,905.00)	(178,540.00)	(223,175.00)	(161,601.59)
	(27,121.45)	(24,793.70)	(26,907.89)	(26,203.16)	(27,036.02)	(43,087.60)
	(4,467.78)	(4,216.85)	(4,368.82)	(4,068.41)	(4,386.49)	(4,519.53)

Kentucky Utilities Company
 Month End Balances - Current Liabilities
 13 Months Ended October 31, 2009

	JUN-2009	JUL-2009	AUG-2009	SEP-2009	OCT-2009	13 Month Average
237184	ACCR INT-PCB CC2002A \$20.93M 2/32	(35,322.96)	(15,826.52)	(37,157.91)	(1,261.53)	(20,815.31)
237185	ACCR INT-PCB CC2002B \$2.4M 2/32	(4,050.39)	(1,814.77)	(4,260.80)	(144.63)	(2,386.82)
237186	ACCR INT-PCB MERC2002A \$7.4M 2/32	(12,488.76)	(5,595.60)	(13,137.52)	(446.01)	(7,359.44)
237187	ACCR INT-PCB MUHC2002A \$2.4M 2/32	(4,050.39)	(1,814.77)	(4,260.80)	(144.63)	(2,386.82)
237188	ACCR INT-PCB CC2002C \$96M 10/32	(12,394.62)	(9,253.28)	(5,071.94)	(605.27)	(19,370.60)
237192	ACCR INT-PCB CC2004A \$50M 10/34	(11,986.32)	(12,835.65)	(15,287.70)	(14,397.28)	(16,613.04)
237195	CLOSED 03/09 - ACCR INT - PCB CC2005A \$13M 6/35	-	-	-	-	5,472.06
237196	CLOSED 03/09 - ACCR INT - PCB CC2005B \$13M 6/35	-	-	-	-	5,472.06
237197	ACCR INT-PCB CC2006B \$54M 10/34	-	-	-	-	4,061.04
237300	INT ACC-OTH LIAB	(20,268.50)	(17,531.52)	(19,306.87)	(18,774.27)	(18,286.05)
237301	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(129,758.48)	(108,603.43)	(101,696.32)	(57,182.06)	(56,941.32)
237303	INTEREST ACCRUED ON UNCERTAIN TAX POSITIONS	(528,266.69)	(630,696.08)	(669,894.04)	(734,988.84)	(800,970.89)
237304	INTEREST ACCRUED ON TAX LIABILITIES	(2,880.00)	(2,880.00)	(2,880.00)	(2,880.00)	(2,880.00)
241006	CLOSED 07/09 - T/C PAY-ST SALES/USE	-	(16,537.70)	(16,537.70)	(16,537.70)	(5,088.52)
241007	TAX COLL PAY-FICA	-	-	-	-	2,098.46
241009	T/C PAY-OCUP/SCHOOL	0.89	0.89	0.89	0.89	185.22
241018	STATE WITHHOLDING TAX PAYABLE	(10,493.02)	(10,570.14)	(10,816.23)	(10,406.02)	(11,975.87)
241036	LOCAL WITHHOLDING TAX PAYABLE	(122,272.24)	(45,649.90)	(76,210.25)	(106,030.19)	(89,344.46)
241037	T/C PAY-PERS INC-FED	-	-	-	-	27.61
241038	T/C PAY-ST SALES/USE	(1,849,752.84)	(1,204,997.40)	(1,014,389.09)	(1,142,290.52)	(1,164,081.58)
241039	T/C PAY-BARDSTOWN	(2,673,872.06)	(2,551,661.42)	(2,518,949.07)	(2,548,173.06)	(2,473,111.35)
241046	CONSUMER UTILITY TAX-VA	(138,856.79)	(142,740.81)	(139,883.44)	(140,152.30)	(157,294.66)
241047	SALES TAX-NORTON, VA	(3,331.01)	(832.70)	(634.31)	(1,247.54)	(1,178.83)
241048	FRANCHISE FEE-NET UNBILLED	211,874.98	272,616.56	288,485.30	240,742.07	212,634.01
241049	FRANCHISE FEE PAYABLE-CHARGE UNCOLLECTED	644.99	671.18	2,037.08	5,538.50	13,123.26
241056	FRANCHISE FEE COLLECTED ON BAD DEBTS	(193.74)	(193.74)	(217.99)	(358.11)	(2,940.63)
241061	T/C PAY - ST SALES/USE OVER COLLECTIONS	-	156,714.00	155,925.75	(944.32)	23,976.57
241062	T/C PAY - SCHOOL TAX OVER COLLECTIONS	-	8,615.46	(42.01)	(21.23)	657.86
242001	MISC LIABILITY	(3,056,088.45)	(3,033,838.02)	(3,197,949.88)	(2,909,612.77)	(2,444,535.01)
242002	MISC LIAB-VESTED VAC	(5,780,053.25)	(5,780,053.25)	(5,780,053.25)	(5,513,490.12)	(5,521,037.73)
242005	UNEARNED REVENUE - CURRENT	(341,955.07)	(419,088.33)	(549,362.82)	(263,736.54)	(185,243.09)
242015	FRANCHISE FEE PAYABLE-FRANCHISE LOCATIONS	(4,146,066.12)	(5,758,041.22)	(3,375,414.49)	(4,892,990.71)	(4,737,708.30)
242017	HOME ENERGY ASSISTANCE	(227,572.83)	(178,084.93)	(126,787.13)	(79,205.58)	(138,623.23)
242018	GREEN POWER REC LIABILITY	(12,753.54)	(18,342.20)	(17,952.11)	(14,413.19)	(10,699.86)
242019	GREEN POWER MKT LIABILITY	(1,679.07)	(1,999.30)	(2,349.80)	(2,775.27)	(1,336.65)
242024	OTHER DEF CR - OMU EXCESS	(1,485,671.79)	(1,350,610.72)	(1,215,549.65)	(1,080,488.58)	(467,519.10)
242028	SERVICE DEPOSIT REFUND PAYABLE	(745.81)	(17,535.39)	(31,564.46)	(2,847.71)	(5,558.61)
242030	WINTERCARE ENERGY FUND	(2,198.82)	(4,058.23)	(2,013.73)	(2,465.99)	(5,110.94)
242101	RETIREMENT INCOME LIABILITY	-	-	-	-	(55,243.66)
244001	DERIVATIVE LIABILITY - NONHEDGING-CURRENT	(234,348.33)	(112,923.24)	(444,553.60)	(624,955.54)	(903,990.43)
Total		\$ (287,661,676.40)	\$ (243,448,778.77)	\$ (255,440,518.80)	\$ (242,821,228.64)	\$ (294,714,005.85)

Kentucky Utilities 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
Assets	\$ 298,350,971.25	\$ 313,992,138.73	\$ 304,777,081.44	\$ 300,001,483.79	\$ 304,033,055.23	\$ 302,928,041.05	\$ 315,134,515.41	\$ 327,135,500.40
Liabilities	(350,054,558.40)	(382,879,807.81)	(264,258,597.85)	(276,043,086.89)	(344,817,444.98)	(306,936,651.11)	(309,197,692.52)	(311,790,426.30)
Net Position	\$ (51,703,587.15)	\$ (68,887,669.08)	\$ 40,518,483.59	\$ 23,958,396.90	\$ (40,784,389.75)	\$ (4,008,610.06)	\$ 5,936,822.89	\$ 15,345,074.10

Reported on Pages 2 & 6 of the attachment to this response

Reported per the Balance Sheet

Assets	\$ 298,350,971.25	\$ 313,992,138.73	\$ 304,777,081.44	\$ 300,001,483.79	\$ 304,033,055.23	\$ 303,000,367.14	\$ 315,262,072.24	\$ 327,135,500.40
Per Page 2	(1) \$ 298,350,971.25	\$ 313,992,138.73	\$ 304,777,081.44	\$ 300,001,483.79	\$ 304,033,055.23	(72,326.09)	(127,556.83)	-
Liabilities	(350,054,558.40)	(382,879,807.81)	(264,255,717.85)	(276,040,206.89)	(344,817,444.98)	\$ (306,936,651.11)	\$ (309,197,692.52)	\$ (311,790,426.30)
Per Page 6	(2) \$ (350,054,558.40)	(382,879,807.81)	(264,258,597.85)	(276,043,086.89)	(344,817,444.98)	\$ (306,936,651.11)	\$ (309,197,692.52)	\$ (311,790,426.30)

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

	JUN-2009	JUL-2009	AUG-2009	SEP-2009	OCT-2009	13 Month Average
Assets	\$ 311,338,347.53	\$ 309,035,066.19	\$ 315,397,659.44	\$ 308,832,693.85	\$ 319,175,833.44	\$ 310,010,183.67
Liabilities	(287,661,676.40)	(243,448,778.77)	(255,440,518.80)	(242,821,228.64)	(255,931,608.17)	(294,714,005.90)
Net Position	\$ 23,676,671.13	\$ 65,586,287.42	\$ 59,957,140.64	\$ 66,011,465.21	\$ 63,244,225.27	\$ 15,296,177.77

Reported per the Balance Sheet

Assets	\$ 311,400,864.00	\$ 309,221,413.28	\$ 315,478,951.84	\$ 308,832,693.85	\$ 319,175,833.44	\$ 310,050,955.89
Per Page 4	(1) (62,516.47)	(186,347.09)	(81,292.40)	-	-	(40,772.22)
Liabilities	(287,661,676.40)	(243,448,778.77)	(255,440,518.80)	(242,821,228.64)	(255,931,608.17)	(294,713,562.82)
Per page 8	(2) \$ (287,661,676.40)	\$ (243,448,778.77)	\$ (255,440,518.80)	\$ (242,821,228.64)	\$ (255,931,608.17)	\$ (443.08)
						\$ (294,714,005.90)

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

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 KU GENERAL OFFICE ACCOUNTS
FOR THE PERIOD NOVEMBER 2008 - OCTOBER 2009**

FERC	DESCRIPTION	TOTAL COMPANY	KENTUCKY JURISDICTIONAL
901	SUPERVISION	\$ 2,130,689	\$ 2,015,177
902	METER READING EXPENSES	3,988,858	3,772,608
903	CUSTOMER RECORDS AND COLLECTION EXPENSES	14,852,626	14,047,412
904	UNCOLLECTIBLE ACCOUNTS	1,700,386	1,608,202
905	MISC. CUSTOMER ACCOUNTS EXPENSES	381,658	360,967
907	SUPERVISION	192,632	192,450
908	CUSTOMER ASSISTANCE EXPENSES	7,989,989	7,989,989
909	INFORMATIONAL AND INSTRUCTIONAL ADV EXP	91,547	86,651
910	MISC CUSTOMER SERVICE AND INFORMATION EXP	3,265,765	3,262,680
912	DEMONSTRATING AND SELLING EXPENSES	7,959	7,533
913	ADVERTISING EXPENSES	65,214	61,726
920	GENERAL & ADMIN SALARIES	18,059,234	16,108,237
921	OFFICE SUPPLIES & EXPENSE	5,747,784	5,126,832
922	ADMINISTRATIVE EXP TRANSFERRED - CREDIT	(2,126,649)	(1,896,900)
923	OUTSIDE SERVICES EMPLOYED	8,004,981	7,140,177
924	PROPERTY INSURANCE	3,175,792	2,774,423
925	INJURIES AND DAMAGES	1,633,351	1,456,895
926	EMPLOYEE PENSIONS & BENEFITS	37,283,934	33,256,029
927	FRANCHISE REQUIREMENTS	3,449	-
928	REGULATORY COMMISSION EXPENSES	1,318,286	659,999
929	DUPLICATE CHARGES - CREDIT	(3,449)	-
930.1	GENERAL ADVERTISING EXPENSES	777,091	737,533
930.2	MISCELLANEOUS GENERAL EXP	1,831,969	1,659,260
931	RENTS	1,907,025	1,701,003
935	MTCE OF GEN PLANT AND OTHER EQPT	9,345,913	8,336,244
	TOTALS	\$ 121,626,034	\$ 110,465,127

KENTUCKY UTILITIES COMPANY
CASE NO. 2009-00548

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

	Total Company General Plant October 31, 2009	Kentucky Retail General Plant October 31, 2009	Total Company Reserve for Depr/Amort October 31, 2009	Kentucky Retail Reserve for Depr/Amort October 31, 2009
GENERAL PLANT				
389.2 LAND	\$ 2,567,847	\$ 2,290,435		
390 STRUCTURES AND IMPROVEMENTS	38,602,677	34,432,304		
391 OFFICE FURNITURE AND EQUIPMENT	20,500,151	18,285,453		
392 TRANSPORTATION EQUIPMENT	18,763,692	16,736,589		
393 STORES EQUIPMENT	777,673	693,658		
394 TOOLS, SHOP AND GARAGE EQUIP.	6,399,333	5,707,992		
395 LABORATORY EQUIPMENT	3,160,382	2,818,956		
396 POWER OPERATED EQUIPMENT	421,779	376,213		
397 COMMUNICATION EQUIPMENT	20,821,298	18,571,905		
398 MISCELLANEOUS EQUIPMENT	373,590	333,230		
TOTAL GENERAL PLANT	\$ 112,388,421	\$ 100,246,736	\$ (52,056,311)	\$ (46,432,499)

Kentucky retail allocation factor from Jurisdictional Separation Study, Seeley Exhibit 18, page 9 of 33, line 13, column 2

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

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 Schedule 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; and
 - 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.

Kentucky Utilities Company
Case No. 2009-00548

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)	3,960,611,751.79	3,968,982,959.24	3,998,708,617.02	4,000,418,965.55	3,988,707,317.83	4,002,002,589.64	4,007,098,973.45	4,050,823,015.27	4,060,476,001.06	4,083,956,081.86	4,117,267,777.36	4,168,666,276.59	4,187,684,066.87	52,595,404,393.53	4,045,800,337.96
(b)	10,137,561.95	10,137,561.95	10,137,561.95	10,137,561.95	10,137,561.95	10,137,561.95	10,137,561.95	10,137,561.95	10,137,561.95	10,137,561.95	10,137,561.95	10,137,561.95	10,137,561.95	131,788,305.35	10,137,561.95
(c)	1,095,966,335.22	1,137,284,130.59	1,176,440,171.77	1,217,607,116.58	1,267,316,411.97	1,166,969,937.28	1,153,048,796.17	1,131,132,668.24	1,127,606,339.82	1,142,604,761.90	1,168,149,043.52	1,181,999,631.65	1,201,108,034.88	15,167,233,381.59	1,166,710,260.12
(d)	443,741,110.37	442,183,869.25	437,171,599.80	438,216,560.34	441,058,551.76	570,525,817.77	620,030,856.94	626,790,823.70	654,336,541.27	645,638,960.89	620,185,430.95	585,120,644.16	576,966,746.04	7,101,567,513.24	546,305,193.33
(e)	(2,015,265,282.83)	(2,026,462,986.21)	(2,030,439,913.44)	(2,041,661,741.34)	(2,041,836,365.07)	(2,048,814,191.86)	(2,052,904,336.17)	(2,060,825,403.52)	(2,067,922,560.00)	(2,071,453,185.97)	(2,080,736,655.85)	(2,085,278,415.62)	(2,089,958,038.87)	(26,713,559,076.75)	(2,054,889,159.75)
(f)	29,440,550.81	29,681,308.24	29,561,689.40	29,518,432.30	29,629,050.58	29,522,038.27	29,432,158.80	29,517,079.52	30,153,890.88	30,398,928.85	30,656,834.73	31,069,507.89	30,941,174.37	389,502,644.64	29,961,741.90
(g)	(76,657,087.28)	(76,630,895.28)	(79,951,702.29)	(79,941,855.29)	(79,932,008.29)	(85,276,277.31)	(85,266,430.31)	(85,256,583.31)	(90,600,852.28)	(90,591,005.28)	(90,581,158.28)	(96,841,653.53)	(98,311,103.13)	(1,115,838,611.86)	(85,833,739.37)
(h)	(283,862,505.81)	(283,879,181.24)	(276,519,127.47)	(276,519,127.47)	(276,519,127.47)	(279,729,478.97)	(279,729,478.97)	(279,729,478.97)	(285,545,569.45)	(285,545,569.45)	(293,097,993.74)	(329,788,805.23)	(334,949,539.25)	(3,765,414,983.49)	(289,647,306.42)

- (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

Kentucky Utilities Company				
Case No. 2009-00548				
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			\$20,638,960.90
2.	November 2008	\$496,784.95	\$356,993.88	\$20,778,751.97
3.	December 2008	521,853.57	393,556.49	20,907,049.05
4.	January 2009	516,229.52	434,455.24	20,988,823.33
5.	February 2009	465,022.23	387,210.67	21,066,634.89
6.	March 2009	508,610.50	362,633.26	21,212,612.13
7.	April 2009	509,976.75	421,108.22	21,301,480.66
8.	May 2009	1,015,438.82	650,479.15	21,666,440.33
9.	June 2009	734,417.96	637,596.97	21,763,261.32
10.	July 2009	829,310.41	937,023.10	21,655,548.63
11.	August 2009	701,649.06	673,825.38	21,683,372.31
12.	September 2009	727,502.64	682,553.42	21,728,321.53
13.	October 2009	758,964.80	712,636.39	21,774,649.94
14.	Total (Line 1 through Line 13)	\$7,785,761.21	\$6,650,072.17	\$277,165,906.98
15.	Average Balance (Line 14/Line 13)			\$21,320,454.38
16.	Amount of deposits received during test year	\$7,785,761.21		
17.	Amount of deposits refunded during test year		\$6,650,072.17	
18.	Number of deposits on hand end of test year			141,201
19.	Average amount of deposit (Line 15, Col. (d) / Line 18)			\$150.99
20.	Interest paid during the year			\$1,129,227.33

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

Kentucky Utilities Company				
Case No. 2009-00548				
Summary of KY Jurisdiction Customer Deposits				
Test Year ending October 31, 2009				
Line No.	Month (a)	Receipts (b)	Refunds (c)	Balance (d)
1.	Balance Beginning of Test Year			\$20,222,855.76
2.	November 2008	\$478,711.46	\$342,670.48	\$20,358,896.74
3.	December 2008	502,120.65	373,932.20	20,487,085.19
4.	January 2009	493,397.06	411,630.01	20,568,852.24
5.	February 2009	445,673.90	363,230.59	20,651,295.55
6.	March 2009	477,940.13	341,645.24	20,787,590.44
7.	April 2009	481,290.90	402,039.81	20,866,841.53
8.	May 2009	991,807.56	620,718.65	21,237,930.44
9.	June 2009	718,436.75	610,684.56	21,345,682.63
10.	July 2009	815,770.38	867,882.45	21,293,570.56
11.	August 2009	693,608.49	649,227.13	21,337,951.92
12.	September 2009	715,651.13	656,654.42	21,396,948.63
13.	October 2009	739,554.34	658,198.22	21,478,304.75
14.	Total (L1 through L13)	\$7,553,962.75	\$6,298,513.76	\$272,033,806.38
15.	Average Balance (L14/13)			\$20,925,677.41
16.	Amount of deposits received during test year	\$7,553,962.75		
17.	Amount of deposits refunded during test year		\$6,298,513.76	
18.	Number of deposits on hand end of test year			134,815
19.	Average amount of deposit (L15, Col. (d) / L18)			\$155.22
20.	Interest paid during the year			\$1,115,067.46

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 jurisdictional operations.

A-17.

Date	Total Company Amount	Kentucky Jurisdictional Percentage	Kentucky Jurisdiction Amount
Nov 1, 2008	\$ 95,387	87.732%	\$ 83,684
Nov 30, 2008	\$3,369,875	87.732%	\$2,956,458
Dec 31, 2008	\$2,413,346	87.732%	\$2,117,276
Jan 31, 2009	\$3,073,641	87.225%	\$2,680,983
Feb 28, 2009	\$1,514,141	87.225%	\$1,320,709
Mar 31, 2009	\$2,093,395	87.225%	\$1,825,963
Apr 30, 2009	\$1,503,837	87.225%	\$1,311,721
May 31, 2009	\$3,136,824	87.225%	\$2,736,094
Jun 30, 2009	\$3,216,640	87.225%	\$2,805,714
Jul 31, 2009	\$3,530,088	87.225%	\$3,079,119
Aug 31, 2009	\$4,933,893	87.225%	\$4,303,588
Sep 30, 2009	\$3,500,175	87.225%	\$3,053,027
Oct 31, 2009	\$3,929,364	87.225%	\$3,427,387

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 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; and
 - g. Current status of each project.
- A-18. See attached.

Kentucky Utilities 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	30-Jun-08	\$ 10,137,562	2010	TC Unit #2	Under Construction

Plant Held for Future Use Total \$ 10,137,562

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 plant and reserve account or subaccount included in KU's chart of accounts as shown in Schedule 19.

A-19. See attached.

Kentucky Utilities Company

Case No. 2009-00548

Comparison of Total Company 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		44	44	44	44	44	44	44	44	44	44	44	44	
		Test Year Prior Year Increase	44	44	44	44	44	44	44	44	44	44	44	44	44
		(Decrease)													
302	Franchises and Consents		83	83	83	83	83	83	83	83	83	83	83	83	
		Test Year Prior Year Increase	83	83	83	83	83	83	83	83	83	83	83	83	83
		(Decrease)													
303	Miscellaneous Intangible Plant		26,702	26,702	26,907	16,326	15,918	16,206	50,139	49,987	50,180	50,113	50,138	50,138	
		Test Year Prior Year Increase	27,755	24,595	24,830	24,834	25,215	25,536	25,536	25,536	26,317	26,591	26,591	26,635	26,635
		(Decrease)	(1,053)	2,107	2,077	(8,509)	(9,297)	27,926	24,603	24,603	23,670	23,589	23,521	23,504	23,504
	Total Intangible Plant		26,830	26,830	27,035	16,454	16,046	16,334	50,267	50,115	50,308	50,241	50,266	50,266	
		Test Year Prior Year Increase	27,883	24,723	24,958	24,962	25,343	25,664	25,664	26,445	26,719	26,719	26,763	26,763	
		(Decrease)	(1,053)	2,107	2,077	(8,509)	(9,297)	27,926	24,603	24,603	23,670	23,589	23,521	23,504	23,504
310	Production Plant: Steam Production Land and Land Rights		10,874	10,874	10,874	10,874	10,874	10,874	10,874	10,874	10,874	10,874	10,874	10,874	
		Test Year Prior Year Increase	10,478	10,874	10,874	10,874	10,874	10,874	10,874	10,874	10,874	10,874	10,874	10,874	
		(Decrease)	396												
311	Structures and Improvements		173,178	173,178	173,178	173,303	173,326	173,326	173,799	173,778	173,778	173,778	173,778	173,778	
		Test Year Prior Year Increase	165,572	172,831	172,831	173,178	173,178	173,178	173,178	173,178	173,178	173,178	173,178	173,178	
		(Decrease)	7,606	347	347	125	148	148	621	600	600	600	600	600	
312	Boiler Plant Equipment		1,181,972	1,183,685	1,183,685	1,184,167	1,194,902	1,194,902	1,194,828	1,199,657	1,199,750	1,201,187	1,201,951	1,201,951	
		Test Year Prior Year Increase	1,161,668	1,157,892	1,158,524	1,158,755	1,158,755	1,158,755	1,158,755	1,178,641	1,178,768	1,178,768	1,179,489	1,179,489	
		(Decrease)	20,303	25,793	25,160	25,411	36,146	36,329	36,073	21,016	20,982	22,419	22,463	22,463	
313	Engines and Engine-driven Generators														
		Test Year Prior Year Increase													
		(Decrease)													
314	Turbogenerator Units		219,526	220,553	220,943	220,815	220,902	220,902	220,906	220,906	224,497	224,617	225,288	225,288	
		Test Year Prior Year Increase	209,432	209,432	209,787	210,077	210,077	210,077	210,077	210,077	210,089	210,089	210,089	210,089	
		(Decrease)	10,094	11,121	11,156	10,737	10,824	10,824	10,829	10,829	14,411	14,409	14,528	5,762	
315	Accessory Electric Equipment		94,291	94,291	94,314	94,314	108,622	108,622	108,622	108,668	109,035	109,035	109,035	109,035	
		Test Year Prior Year Increase	94,738	94,292	94,292	94,292	94,292	94,292	94,292	94,292	94,292	94,291	94,291	94,291	
		(Decrease)	(447)	(1)	22	22	14,329	14,329	14,329	14,376	14,742	14,743	14,743	14,743	

Kentucky Utilities Company

Case No. 2009-00548

Comparison of Total Company 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	23,717	23,720	23,780	23,780	23,780	23,780	23,805	23,993	24,041	24,041	24,041	24,041	
		Prior Year Increase (Decrease)	23,624	23,662	23,662	23,662	23,662	23,662	23,662	23,662	23,675	23,712	23,712	23,717	23,717
317	Asset Retirement Cost - Steam	Test Year	9,249	9,249	9,249	9,249	9,253	9,253	9,253	9,253	9,253	9,253	9,248	9,248	9,248
		Prior Year Increase (Decrease)	9,249	9,249	9,249	9,249	9,249	9,249	9,249	9,249	9,249	9,249	9,249	9,249	9,249
	Total Steam Production	Test Year	1,712,807	1,715,963	1,715,963	1,716,501	1,741,658	1,741,658	1,741,845	1,742,134	1,751,089	1,751,228	1,752,779	1,754,215	1,754,215
		Prior Year Increase (Decrease)	1,674,761	1,679,220	1,679,220	1,680,089	1,680,089	1,680,089	1,680,089	1,680,089	1,680,089	1,700,161	1,700,161	1,710,324	1,710,324
330	Hydraulic Production Land and Land Rights	Test Year	879	879	879	879	879	879	879	879	879	879	879	879	879
		Prior Year Increase (Decrease)	879	879	879	879	879	879	879	879	879	879	879	879	879
331	Structures and Improvements	Test Year	453	453	453	453	465	465	465	465	465	465	465	465	531
		Prior Year Increase (Decrease)	453	453	453	453	453	453	453	453	453	453	453	453	453
332	Reservoirs, Dams, and Waterways	Test Year	9,823	9,823	9,823	9,823	9,823	9,823	9,823	9,823	9,823	9,823	9,823	9,823	9,823
		Prior Year Increase (Decrease)	9,025	9,025	9,025	9,025	9,025	9,025	9,025	9,025	9,025	9,025	9,025	9,025	9,025
333	Water Wheels, Turbines, and Generators	Test Year	437	437	437	437	437	437	437	437	437	437	437	437	437
		Prior Year Increase (Decrease)	377	377	377	377	377	377	377	377	377	377	377	377	377
334	Accessory Electric Equipment	Test Year	85	85	85	85	85	85	85	85	85	85	85	85	85
		Prior Year Increase (Decrease)	85	85	85	85	85	85	85	85	85	85	85	85	85
335	Miscellaneous Power Plant Equipment	Test Year	102	102	102	102	380	380	380	380	380	380	380	380	380
		Prior Year Increase (Decrease)	102	102	102	102	102	102	102	102	102	102	102	102	102
336	Roads, Railroads, and Bridges	Test Year	47	47	47	47	47	47	47	176	176	176	176	176	176
		Prior Year Increase (Decrease)	47	47	47	47	47	47	47	47	47	47	47	47	47

Kentucky Utilities Company

Case No. 2009-00548

Comparison of Total Company 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		5	5	5	5	5	5	5	5	5	5	5	5	
		Test Year Prior Year Increase													
		(Decrease)													
	Total Hydraulic Production		11,831	11,831	11,831	12,121	12,121	12,121	12,250	12,250	12,250	12,250	12,316	12,316	
		Test Year Prior Year Increase	10,974	10,974	11,033	11,033	11,033	11,033	11,033	11,033	11,033	11,033	11,033	11,033	11,033
		(Decrease)	857	857	798	798	1,088	1,088	1,088	1,217	1,217	1,217	1,217	1,283	1,283
340	Other Production Land and Land Rights		295	295	295	295	295	295	295	295	295	295	295	295	
		Test Year Prior Year Increase													
		(Decrease)													
341	Structures and Improvements		35,982	35,982	35,982	35,982	35,982	35,982	35,982	35,982	35,982	35,982	35,982	35,982	
		Test Year Prior Year Increase	35,982	35,982	35,982	35,982	35,982	35,982	35,982	35,982	35,982	35,982	35,982	35,982	
		(Decrease)													
342	Fuel Holders, Producers, and Accessories		21,085	21,085	21,085	21,085	21,085	21,085	21,085	21,085	21,085	21,085	21,085	21,085	
		Test Year Prior Year Increase	21,085	21,085	21,085	21,085	21,085	21,085	21,085	21,085	21,085	21,085	21,085	21,085	
		(Decrease)													
343	Prime Movers		346,163	350,101	350,099	350,099	350,099	350,515	355,465	355,805	355,805	355,805	355,805	355,805	
		Test Year Prior Year Increase	344,639	344,639	344,639	344,639	344,639	344,639	344,639	344,639	344,639	344,639	344,639	344,639	
		(Decrease)	1,524	5,462	5,460	5,460	5,460	5,876	10,826	11,166	11,166	11,166	11,166	11,166	
344	Generators		59,334	59,333	59,334	59,334	59,334	59,334	59,334	59,334	59,334	59,334	59,334	59,334	
		Test Year Prior Year Increase	59,334	59,334	59,334	59,334	59,334	59,334	59,334	59,334	59,334	59,334	59,334	59,334	
		(Decrease)													
345	Accessory Electric Equipment		30,957	30,957	30,957	30,957	30,957	30,957	30,957	30,957	30,957	30,957	30,957	30,957	
		Test Year Prior Year Increase	30,957	30,957	30,957	30,957	30,957	30,957	30,957	30,957	30,957	30,957	30,957	30,957	
		(Decrease)													
346	Miscellaneous Power Plant Equipment		5,228	5,228	5,228	5,228	5,228	5,228	5,228	5,228	5,228	5,228	5,228	5,228	
		Test Year Prior Year Increase	5,228	5,228	5,228	5,228	5,228	5,228	5,228	5,228	5,228	5,228	5,228	5,228	
		(Decrease)													

Kentucky Utilities Company

Case No. 2009-00548

Comparison of Total Company 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	71	71	71	71	71	71	71	71	71	71	71	71
		Prior Year	71	71	71	71	71	71	71	71	71	71	71	71
		Increase												
		(Decrease)												
	Total Other Production	Test Year	499,115	503,051	503,051	503,051	515,389	515,805	520,755	521,106	521,106	521,106	521,106	521,106
		Prior Year	497,591	497,591	497,591	497,591	497,591	497,591	497,591	497,591	497,591	497,591	497,591	497,591
		Increase	1,524	5,460	5,460	5,460	17,799	18,214	23,165	23,515	23,515	23,515	23,515	23,515
		(Decrease)												
	Total Production Plant	Test Year	2,223,753	2,230,429	2,230,845	2,231,384	2,269,168	2,269,771	2,275,140	2,284,446	2,284,446	2,286,136	2,287,638	2,287,638
		Prior Year	2,183,326	2,186,759	2,187,844	2,188,713	2,188,713	2,188,713	2,188,713	2,188,713	2,208,622	2,208,785	2,208,785	2,218,948
		Increase	40,426	43,670	43,001	42,671	80,455	81,058	86,427	75,823	75,800	77,351	68,690	68,690
		(Decrease)												
350	Transmission Plant	Test Year	24,092	25,082	25,082	25,082	25,082	25,082	25,082	25,082	25,082	25,082	25,082	25,082
		Prior Year	24,444	24,574	24,574	24,574	24,574	24,574	24,574	24,574	24,574	24,574	24,574	24,574
		Increase	(352)	508	508	508	508	508	508	508	508	508	508	508
		(Decrease)												
352	Structures and Improvements	Test Year	8,383	13,390	13,390	13,389	13,527	13,741	13,741	13,853	13,853	13,853	13,853	13,886
		Prior Year	8,388	8,383	8,383	8,383	8,383	8,383	8,383	8,383	8,383	8,383	8,383	8,383
		Increase	5,007	5,007	5,007	5,006	5,144	5,357	5,470	5,470	5,470	5,470	5,470	5,503
		(Decrease)	(5)											
353	Station Equipment	Test Year	190,623	195,539	195,539	196,241	168,938	168,992	169,208	169,744	174,284	174,284	174,397	173,383
		Prior Year	189,364	190,400	190,472	190,480	190,480	190,480	190,480	190,551	190,551	190,573	190,573	190,638
		Increase	1,259	5,139	5,067	5,761	(20,542)	(21,488)	(21,272)	(20,807)	(16,283)	(16,176)	(17,255)	
		(Decrease)												
354	Towers and Fixtures	Test Year	63,232	63,232	63,232	63,228	63,227	63,444	63,444	64,360	64,360	64,351	64,351	64,339
		Prior Year	63,279	63,279	63,279	63,279	63,279	63,279	63,279	63,279	63,279	63,279	63,279	63,279
		Increase	(47)	(47)	(47)	(51)	(52)	164	164	1,080	1,072	1,072	1,060	
		(Decrease)												
355	Poles and Fixtures	Test Year	97,076	97,275	97,275	98,565	99,806	100,097	100,716	101,277	101,533	101,568	101,584	102,312
		Prior Year	99,664	99,664	100,655	100,655	100,687	100,687	100,702	100,808	101,135	101,135	101,197	101,197
		Increase	(2,588)	(2,390)	(3,381)	(2,091)	(881)	14	469	398	433	387	1,115	
		(Decrease)												
356	Overhead Conductors and Devices	Test Year	129,419	129,536	129,545	129,698	130,429	130,932	131,261	131,690	131,760	131,847	131,991	132,602
		Prior Year	132,390	132,390	132,787	132,787	132,800	132,800	132,875	132,877	132,898	132,894	132,915	132,915
		Increase	(2,971)	(2,853)	(3,242)	(3,090)	(2,371)	(1,614)	(1,188)	(1,138)	(1,047)	(924)	(313)	
		(Decrease)												
357	Underground Conduit	Test Year	449	449	449	449	449	449	449	449	449	449	449	449
		Prior Year	449	449	449	449	449	449	449	449	449	449	449	449
		Increase												
		(Decrease)												

Kentucky Utilities Company

Case No. 2009-00548

Comparison of Total Company 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	
358	Underground Conductors and Devices	Test Year	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,165	1,165	1,165	
		Prior Year	1,115	1,115	1,115	1,115	1,115	1,115	1,115	1,115	1,115	1,115	1,115	1,115	1,115
		Increase	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	50	50	50	
		(Decrease)	11	11	11	11	11	11	11	11	11	7	7	7	
359	Asset Retirement Cost - Transmission	Test Year													
		Prior Year													
		Increase													
		(Decrease)													
	Total Transmission Plant	Test Year	514,395	525,625	525,634	527,774	502,578	503,855	505,019	507,573	512,440	512,606	512,879	513,226	513,226
		Prior Year	519,105	520,265	521,726	521,734	521,778	521,778	521,869	522,047	522,411	522,413	522,496	522,561	522,561
		Increase	5,360	3,908	6,040										
		(Decrease)	(4,709)			(19,200)	(17,924)	(16,850)	(14,474)	(9,971)	(9,807)	(9,618)	(9,335)	(9,335)	
360	Distribution Plant	Test Year	4,032	4,032	4,032	4,032	4,032	4,091	4,091	4,091	4,091	4,091	4,378	4,486	
		Prior Year	3,225	3,495	3,495	3,495	3,495	3,495	3,495	3,495	3,495	3,495	3,495	3,550	3,550
		Increase	807	537	537	537	537	596	596	596	596	883	937	937	
		(Decrease)													
361	Structures and Improvements	Test Year	5,156	5,156	5,156	5,156	5,215	5,215	5,228	5,292	5,292	5,323	5,304	4,927	4,927
		Prior Year	5,059	5,059	5,059	5,059	5,059	5,059	5,059	5,059	5,059	5,059	5,059	5,156	5,156
		Increase	97	97	97	97	156	169	233	233	264	245	229	229	
		(Decrease)													
362	Station Equipment	Test Year	103,651	103,618	103,613	103,613	104,335	107,000	107,230	108,101	108,900	110,156	115,245	114,742	114,742
		Prior Year	103,402	103,404	103,404	103,404	103,404	103,445	103,445	103,445	103,445	103,445	103,445	103,651	103,651
		Increase	250	214	209	209	931	3,555	3,785	4,455	6,711	11,799	11,090	11,090	
		(Decrease)													
363	Storage Battery Equipment	Test Year													
		Prior Year													
		Increase													
		(Decrease)													
364	Poles, Towers, and Fixtures	Test Year	219,174	220,137	220,407	220,423	220,423	220,647	221,364	221,956	224,988	227,695	239,869	244,022	244,022
		Prior Year	193,819	197,917	207,015	211,462	212,629	212,853	212,870	212,870	212,522	212,522	212,743	214,150	214,150
		Increase	25,356	22,221	13,392	8,961	7,794	8,494	9,435	12,466	15,173	27,127	29,872	29,872	
		(Decrease)													
365	Overhead Conductors and Devices	Test Year	205,613	206,345	206,598	206,637	206,637	206,865	207,464	208,570	212,165	220,697	236,888	240,864	240,864
		Prior Year	181,949	185,080	195,345	198,067	199,290	199,717	199,732	200,080	200,080	200,080	200,369	201,418	201,418
		Increase	23,664	21,265	11,253	8,570	7,346	7,148	8,490	12,085	20,617	36,519	39,446	39,446	
		(Decrease)													
366	Underground Conduit	Test Year	1,549	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,582	1,582
		Prior Year	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,549	1,549	1,549
		Increase	3	4	4	4	4	4	4	4	4	1	32	32	
		(Decrease)													

Kentucky Utilities Company

Case No. 2009-00548

Comparison of Total Company 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		
367	Underground Conductors and Devices	Test Year	89,378	90,505	90,951	90,989	90,989	90,989	91,064	91,212	92,162	112,299	117,419	120,502	120,502		
		Prior Year	70,309	72,834	79,497	83,903	86,405	86,422	86,422	86,422	86,422	86,422	86,422	86,510	87,420	87,420	
		Increase (Decrease)	19,069	17,672	11,454	7,086	4,585	4,585	4,585	4,643	4,790	5,741	25,877	30,909	33,083	33,083	
368	Line Transformers	Test Year	248,517	257,468	257,499	257,500	257,500	257,500	257,583	257,575	257,575	257,508	257,508	261,615	265,419	265,419	
		Prior Year	244,015	248,465	248,481	248,488	248,480	248,482	248,513	248,513	248,513	248,513	248,513	248,516	248,516	248,516	
		Increase (Decrease)	4,501	9,003	9,018	9,012	9,020	9,018	9,070	9,062	8,995	8,995	8,995	13,098	16,903	16,903	
369	Services	Test Year	83,123	83,123	83,123	83,123	83,123	83,123	83,123	83,123	83,123	83,141	83,134	83,124	83,132	83,132	
		Prior Year	83,122	83,122	83,122	83,122	83,122	83,122	83,122	83,122	83,122	83,122	83,122	83,123	83,123	83,123	
		Increase (Decrease)	1	1	1	1	1	1	1	1	1	19	12	2	9	9	
370	Meters	Test Year	65,410	65,410	65,410	65,410	65,410	65,410	65,733	65,733	65,733	65,733	65,733	65,690	67,013	67,013	
		Prior Year	65,365	65,365	65,365	65,365	65,365	65,365	65,365	65,365	65,365	65,410	65,410	65,410	65,410	65,410	
		Increase (Decrease)	45	45	45	45	45	45	45	369	369	324	324	280	1,603	1,603	
371	Installations on Customers' Premises	Test Year	18,285	18,285	18,285	18,285	18,285	18,285	18,285	18,285	18,285	18,285	18,285	18,285	18,261	18,261	
		Prior Year	18,278	18,283	18,283	18,285	18,285	18,285	18,285	18,285	18,285	18,285	18,285	18,285	18,285	18,285	
		Increase (Decrease)	7	2	2	2	2	2	2	2	2	2	2	2	2	2	
372	Leased Property on Customers' Premises	Test Year													(23)	(23)	
		Prior Year															
		Increase (Decrease)															
373	Street Lighting and Signal Systems	Test Year	53,791	53,794	53,807	53,807	53,807	53,807	53,807	53,807	53,813	53,818	53,720	60,173	59,894	59,894	
		Prior Year	53,598	53,643	53,691	53,762	53,772	53,772	53,772	53,772	53,772	53,772	53,772	53,772	53,778	53,787	53,787
		Increase (Decrease)	194	151	116	45	36	36	36	36	42	46	(52)	6,395	6,108	6,108	
374	Asset Retirement Cost - Distribution	Test Year	19	19	19	19	19	19	19	19	19	19	19	19	19	19	
		Prior Year	19	19	19	19	19	19	19	19	19	19	19	19	19	19	
		Increase (Decrease)															
375	Total Distribution Plant	Test Year	1,097,698	1,109,442	1,110,450	1,110,545	1,111,325	1,116,541	1,116,541	1,119,320	1,119,320	1,127,651	1,160,208	1,209,558	1,224,865	1,224,865	
		Prior Year	1,023,705	1,038,231	1,064,322	1,075,977	1,080,870	1,081,564	1,081,688	1,081,688	1,081,643	1,081,688	1,081,688	1,082,300	1,082,300	1,086,033	
		Increase (Decrease)	73,993	71,211	46,127	34,568	30,455	32,936	34,898	37,678	37,678	45,964	78,521	127,259	138,832	138,832	
389	General Plant Land and Land Rights	Test Year	2,576	2,576	2,576	2,576	2,576	2,576	2,576	2,576	2,576	2,576	2,576	2,568	2,568	2,568	
		Prior Year	2,576	2,576	2,576	2,576	2,576	2,576	2,576	2,576	2,576	2,576	2,576	2,576	2,576	2,576	
		Increase (Decrease)															

Kentucky Utilities Company

Case No. 2009-00548

Comparison of Total Company 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	
390	Structures and Improvements	Test Year	34,669	34,669	34,734	34,780	34,778	35,599	36,146	36,562	36,758	37,023	38,556	38,556	
		Prior Year	30,276	30,276	30,425	30,434	30,434	30,434	30,440	30,440	30,572	30,572	34,669	34,669	34,669
		Increase (Decrease)	4,393	4,393	4,309	4,346	4,344	4,344	5,159	5,707	5,990	6,185	2,354	3,886	3,886
391	Office Furniture and Equipment	Test Year	21,952	22,027	22,044	16,915	17,140	17,411	18,935	19,920	19,965	19,973	19,979	20,036	20,036
		Prior Year	21,809	18,966	19,238	19,238	19,340	19,647	19,647	19,647	20,347	21,189	21,596	21,952	21,952
		Increase (Decrease)	143	3,061	2,806	(2,323)	(2,201)	(2,235)	(712)	(712)	(382)	(1,216)	(1,617)	(1,916)	(1,916)
392	Transportation Equipment	Test Year	18,969	18,969	18,969	18,969	18,969	18,969	19,028	18,764	18,764	18,764	18,764	18,764	18,764
		Prior Year	18,956	18,956	18,956	18,956	18,956	18,956	18,956	18,956	18,956	18,956	18,956	18,956	18,956
		Increase (Decrease)	13	13	13	13	13	13	72	(192)	(192)	(192)	(192)	(205)	(205)
393	Stores Equipment	Test Year	735	735	735	735	779	779	779	783	783	778	778	778	778
		Prior Year	743	735	735	735	735	735	735	735	735	735	735	735	735
		Increase (Decrease)	(8)	0	0	(2)	44	44	44	48	48	48	43	43	43
394	Tools, Shop, and Garage Equipment	Test Year	5,572	5,572	5,572	5,735	5,754	5,799	5,927	5,927	6,034	6,091	6,119	6,230	6,230
		Prior Year	5,449	5,473	5,473	5,473	5,473	5,473	5,473	5,544	5,572	5,572	5,572	5,572	5,572
		Increase (Decrease)	123	98	98	262	280	326	384	384	462	519	548	658	658
395	Laboratory Equipment	Test Year	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160
		Prior Year	3,202	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160
		Increase (Decrease)	(42)	0	0	0	0	0	0	0	0	0	0	0	0
396	Power Operated Equipment	Test Year	271	271	271	271	271	271	271	271	403	403	403	403	403
		Prior Year	271	271	271	271	271	271	271	271	271	271	271	271	271
		Increase (Decrease)	0	0	0	0	0	0	0	0	132	132	132	132	132
397	Communication Equipment	Test Year	18,030	18,030	18,084	19,084	19,084	19,125	19,252	20,255	20,685	20,685	20,685	20,821	20,821
		Prior Year	17,161	17,195	17,195	17,195	17,713	17,836	17,836	17,836	17,836	18,030	18,030	18,030	18,030
		Increase (Decrease)	869	835	892	1,889	1,371	1,289	1,289	1,416	2,419	2,655	2,655	2,792	2,792

Kentucky Utilities Company

Case No. 2009-00548

Comparison of Total Company 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	
398	Miscellaneous Equipment	Test Year	374	374	374	374	374	374	374	374	374	374	374	374	
		Prior Year	395	374	374	374	374	374	374	374	374	374	374	374	374
		Increase (Decrease)	(21)	0	0	0	0	0	0	0	0	0	0	0	0
399	Other Tangible Property	Test Year													
		Prior Year													
		Increase (Decrease)													
105	Total General Plant	Test Year	106,307	106,382	106,456	102,551	102,886	103,242	105,901	108,176	109,305	109,561	109,853	111,690	
		Prior Year	100,837	97,982	98,399	98,403	99,032	99,462	99,538	99,538	99,538	100,592	101,434	105,938	106,307
		Increase (Decrease)	5,470	8,400	8,057	4,148	3,854	3,780	6,363	6,363	8,638	8,713	8,127	3,915	5,383
106	Plant Held For Future Use	Test Year	10,138	10,138	10,138	10,138	10,138	10,138	10,138	10,138	10,138	10,138	10,138	10,138	10,138
		Prior Year	10,138	10,138	10,138	10,138	10,138	10,138	10,138	10,138	10,138	10,138	10,138	10,138	10,138
		Increase (Decrease)													
107	Total Electric Plant in Service	Test Year	3,979,121	4,008,846	4,010,557	3,998,845	4,012,140	4,017,237	4,060,961	4,070,614	4,094,094	4,127,405	4,178,804	4,197,822	4,197,822
		Prior Year	3,854,856	3,867,961	3,897,249	3,909,789	3,915,736	3,917,181	3,917,427	3,917,427	3,927,742	3,949,895	3,951,177	3,956,376	3,970,749
		Increase (Decrease)	124,265	140,885	113,308	89,056	96,405	100,056	143,534	143,534	142,871	144,198	176,229	222,428	227,072
108	Completed Construction Not Classified	Test Year	442,184	437,172	438,216	441,059	570,526	620,031	626,791	654,337	645,639	620,185	585,121	576,967	576,967
		Prior Year	442,184	437,172	438,216	441,059	570,526	620,031	620,031	53,591	225,928	405,657	449,076	443,741	443,741
		Increase (Decrease)								573,200	428,409	239,981	136,094	133,226	133,226
107	Construction Work in Progress	Test Year	1,137,284	1,176,440	1,217,607	1,267,316	1,166,970	1,153,049	1,131,133	1,127,606	1,142,605	1,168,149	1,182,000	1,201,108	1,201,108
		Prior Year	999,018	1,071,389	1,095,245	1,127,296	1,184,255	1,234,054	1,237,692	1,141,179	1,021,217	1,021,259	1,053,688	1,095,966	1,095,966
		Increase (Decrease)	138,266	105,052	122,362	140,020	(17,285)	(81,005)	(81,005)	(106,559)	(13,573)	140,387	146,890	128,312	105,142
108	Reserve for Depreciation	Test Year	(2,026,463)	(2,030,440)	(2,041,662)	(2,041,836)	(2,048,814)	(2,052,904)	(2,060,825)	(2,067,923)	(2,071,453)	(2,080,737)	(2,085,279)	(2,089,958)	(2,089,958)
		Prior Year	(1,904,898)	(1,914,632)	(1,924,894)	(1,933,713)	(1,943,937)	(1,953,924)	(1,962,118)	(1,962,118)	(1,972,678)	(1,983,698)	(1,995,167)	(2,006,629)	(2,015,265)
		Increase (Decrease)	(121,565)	(115,808)	(116,768)	(108,123)	(104,878)	(98,980)	(98,980)	(98,707)	(95,244)	(87,755)	(85,570)	(78,651)	(74,693)

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since KU's inception. Also, provide a schedule showing the calculation of the acquisition adjustment at the date of purchase of each item of utility plant, the amortization period, and the unamortized balance at the end of the test year.

A-20. In connection with original cost studies, Kentucky Utilities Company began, in 1948, amortizing an amount (\$4,531,563) related to plant acquisition adjustments over a period of 15 years, as approved by the Commission. Additional amounts related to purchased property of \$56,037 and \$154,075 were recorded in 1950 and 1956 respectively and amortized over a 5 year period.

In addition to the adjustments above, Kentucky Utilities Company recorded an adjustment of \$6,926 in 1972 (related to property formerly owned by Simonton Light and Water Company) and amortized the entire amount in that year as approved by the Commission.

Since 1972 Kentucky Utilities Company has acquired no significant electric utility plant as an operating unit or system by purchase, merger, consolidation, liquidation or otherwise.

See Attachment to this response for journal entries related to the Simonton purchase described above and for a schedule detailing plant balances and amortization periods.

Kentucky Utilities Company
Journal Entries to Record the Purchase of
Simonton Light and Water

ENTRY	ACCOUNT	DESCRIPTION	DEBIT	CREDIT
#1	102 232	Electric Plant Purchased Accounts Payable	12,794	12,794
		<i>To record the purchase of electric plant from Simonton</i>		
#2	101 102	Electric Plant in Service Electric Plant Purchased	15,539	15,539
		<i>To record the estimated original cost of purchased plant to electric plant in service.</i>		
#3	102 108	Electric Plant Purchased Accumulated Provision for Depreciation	9,670	9,670
		<i>To charge depreciation applicable to original cost of purchased plant to account 102</i>		
#4	114 102	Electric Plant Acquisition Adjustments Electric Plant Purchased	6,926	6,926
		<i>To reclassify the balance in account 102 to account 114</i>		

Kentucky Utilities Company
Schedule of Utility Plant Purchased as an Operating Unit Or System

Description of Property	Purchased Date	Amortization Period in Years	Cost	Net Original Cost at Purchase	Acquisition Adjustment	Unamortized Balance
As a result of an Original Cost Study undertaken by The Company and Approved by the Commission the Company began amortizing \$4,531,563 in 1948.		15	\$ -	\$ -	\$ 4,531,563	\$ -
Electric Property and Equipment formerly Operated by Community Public Service Company.	Aug-50	5	823,930	767,893	56,037	-
Electric Property and Equipment formerly Operated by Stearns Coal and Lumber Company.	Aug-56	5	245,157	91,082	154,075	-
Electric Property and Equipment formerly Operated by Simonton Light and Water.	Jul-72	Amortized at purchase	12,794	5,868	6,926	-
Totals			<u>\$ 1,081,881</u>	<u>\$ 864,843</u>	<u>\$ 4,748,601</u>	<u>\$ -</u>

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

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

Question No. 21

Responding Witness: Shannon L. Charnas

- Q-21. Provide a schedule 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 KU'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 Schedule 19.
- A-21. See attached CD, in folder titled Question No. 21. The footnotes represent changes to Kentucky jurisdictional rates.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 (i.e., 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).

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

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 schedule 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 Kentucky Power's chart of accounts. See Schedule 19.
- b. A schedule, 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 for each account or subaccount included in KU's annual report. (FERC Form 1, pages 320-323) 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 Schedule 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 KU non-union employees.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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; and
- d. A calculation of the percent of increase granted during the test year.

A-24. See the table below for KU employees.

Salary Plan	Actual Regular Hours Worked	Actual Overtime Hours Worked	Test Year End Wage Rate	Date of the Last Increase	% of Increase Granted During the Test Year
	(a)	(b)	(c)	(c)	(d)
Bargaining Unit	248,675	60,908	\$30.24	07/19/2009 Contract Increase	3.5% (1)
Exempt	220,395	n/a	\$37.78	03/01/2009 Annual Increase	3.6% (2)
Hourly	754,245	169,667	\$31.13	07/19/2009 Contract Increase	3.5% (1)
Managers	19,287	n/a	\$52.16	03/01/2009 Annual Increase	3.5% (2)
Non-Exempt	395,746	59,757	\$24.67	03/01/2009 Annual Increase	3.4% (2)
Senior Managers	5,400	n/a	\$73.44	12/21/2008 Annual Increase	3.6% (2)

- (1) Reflects increase negotiated under applicable labor contract (bargaining unit) and annual increase as determined by management for non-union (hourly) employees.
- (2) Reflects approved annual increase for non-union salaried employees.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 - \$8,754,725

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. 8624 required KU 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 \$9,474,895 of state excess deferred income taxes or (\$3,823,412) for the federal benefit of the state excess deferred income taxes.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 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 Schedule 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; and
- (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 other operating taxes as shown in Schedule 26b.

A-26. a. Income Taxes:

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

Account 410101	\$44,112,282
Account 411101	<u>(\$31,472,684)</u>
Total	\$12,639,598

(2) Federal operating income taxes deferred – other:

Account 410101	\$51,821,131
Account 411101	<u>(\$20,958,607)</u>
Total	\$30,862,524

The \$30,862,524 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 Tax – operating \$639,256

(4) Income Credits

From A-26 (a)(1) above	Account 411101	(\$31,472,684)
From A-26 (a)(2) above	Account 411101	<u>(\$20,958,607)</u>
Total		(\$52,431,291)

(5) i) Realized: \$21,804,863

ii) Amortized – Pre-Revenue Act of 1971: \$0

iii) Amortized – Revenue Act of 1971: (\$150,847)

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

Account 410102	\$4,874,055
Account 411102	<u>(\$4,949,878)</u>
Total	(\$75,823)

State operating income taxes deferred – other:

Account 410102	\$8,805,578
Account 411102	<u>(\$3,182,296)</u>
Total	\$5,623,282

The \$5,623,282 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: \$2,808,352

Income credits:

From state "depreciation" above	Account 411102	(\$4,949,878)
From state "other" above	Account 411102	<u>(\$3,182,296)</u>
Total		(\$8,132,174)

- (7) See attached.
- (8) The 2008 pro-forma federal and state income tax returns are attached and are being provided under seal. A motion for confidential treatment of this information is filed simultaneously herewith.
- (9) See attached. For each franchise location (except for the cities of Shelbyville, Lexington, and Madisonville) the franchise payment remitted is based on 3.00% of the total residential and commercial electric sales generated for the period on customer accounts located within the boundaries of that franchise location.

For the cities of Shelbyville and Lexington, the franchise payment remitted is based on 2.10% and 3.00%, respectively, of the total retail electric sales (i.e. residential, commercial, industrial, and public authority) generated for the period on customer accounts located within the city limits.

For the city of Madisonville, the franchise payment remitted is based on 3.75% of the residential and commercial electric sales generated on customer accounts located within the city limits. Any franchise fees paid to a franchise location are collected from the customers located in that city, town, or municipality.

- b. See attached.

Kentucky Utilities Company

Case No. 2009-00548

Calculation of Book Federal and State Income Tax Expense

12 Months Ended 10/31/09

<u>Line No.</u>		<u>KU Total Co</u>	<u>Operating</u>	<u>Nonoperating</u>
1	Book Taxable Income	214,521,017	209,234,568	5,286,449
2	Permanent Differences:			
3	Dividend income exclusion (70%)	(36,750)	0	(36,750)
4	EEI @ 80%	(14,680,000)	0	(14,680,000)
5	Non-Deductible Business Expenses	(509,746)	333,333	(843,079)
6	Life Insurance	(2,113,251)	0	(2,113,251)
7	FAS 106 Subsidy	(638,890)	(638,890)	0
8	FAS 112 Subsidy	24,904	24,904	0
9	Section 199	(3,402,362)	(3,402,362)	0
10	Total Permanent Differences	(21,356,095)	(3,683,015)	(17,673,080)
11	Total Flow-Through	(4,818,550)	(4,818,550)	0
12	Total Federal Temporary Differences	(103,260,018)	(119,400,435)	16,140,417
13	Subtotal	85,086,355	81,332,569	3,753,786
14	Total state tax expense	(2,772,180)	(2,772,351)	171
15	Federal Taxable Income	82,314,175	78,560,218	3,753,957
16	Federal Income Tax Rate	35.00%	35.00%	35.00%
17	Current Federal Tax Before Adjustments	28,809,961	27,496,076	1,313,885
18	Investment Tax Credit	(21,804,863)	(21,804,863)	0
19	R&E Credit	(43,318)	(43,318)	0
20	Temporary Est vs Actual Adj - Offset on line 46	(6,231,093)	(5,724,495)	(506,598)
21	Prior Period Adjustments	587,127	715,856	(128,729)
22	Total Federal Current Tax Expense	1,317,814	639,256	678,558
23	State Current Tax Expense:			
24	State Taxable Income - pre adjustments	112,339,494	108,585,708	3,753,786
25	State tax adjustments:			
26	Dividend income (30%)	(52,500)	0	(52,500)
27	Dividend income (20%)	(3,670,000)	0	(3,670,000)
28	Exp Assoc W/ Non-Tax Income	1,839,916	0	1,839,916
29	State Taxable Income	110,456,910	108,585,708	1,871,202
30	State Income Tax Rate	6.00%	6.00%	6.00%
31	SubTotal State Current Tax Expense	6,627,415	6,515,143	112,272
32	State Tax Adjustments:			
33	Temporary Est vs Actual Adj - Offset on line 53	(1,128,956)	(1,042,110)	(86,845)
34	Prior Period Adjustments	(1,009,289)	(983,691)	(25,598)
35	Coal Credit	(1,680,990)	(1,680,990)	0
36	Total State Current Tax Expense	2,808,181	2,808,352	(171)
37	Deferred Tax Adjustments:			
38	Total Federal Temporary Differences per above	103,260,018	119,400,435	(16,140,417)
39	Deferred State Tax Adjustments	(5,666,559)	(6,548,138)	881,580
40		97,593,460	112,852,297	(15,258,837)
41	Federal Income Tax Rate	35.00%	35.00%	35.00%
42	Subtotal	34,157,711	39,498,304	(5,340,593)
43	Excess Deferred	(1,587,622)	(1,587,622)	0
44	Investment Tax Credit	(150,848)	0	(150,848)
45	Prior Period Adjustments	(136,480)	(133,056)	(3,424)
46	Temporary Est vs Actual Adj - Offset on line 20	6,231,093	5,724,495	506,598
47	Federal Deferred Tax Expense	38,513,854	43,502,122	(4,988,268)
48	Total State Temporary Differences	76,006,879	92,147,296	(16,140,417)
49	State Income Tax Rate	6.00%	6.00%	6.00%
50	Subtotal	4,560,413	5,528,838	(968,425)
51	Excess Deferred	(1,000,679)	(1,000,679)	0
52	Prior Period Adjustments	(22,810)	(22,810)	0
53	Temporary Est vs Actual Adj - Offset on line 33	1,128,956	1,042,110	86,845
54	State Deferred Tax Expense	4,665,880	5,547,459	(881,580)

Kentucky Utilities Company
Case No. 2009-00548
Reconciliation of Book Net Income and Federal Taxable Income
12ME 10/31/09

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating	
				Kentucky Retail (d)	Other Jurisdictional (e)
1.	Net income per books	145,410,424	10,477,908	125,900,268	9,032,248
2.	Add income taxes:				
3.	Federal income tax - current	639,256		625,211	14,045
4.	Federal income tax - deferred depreciation	12,639,598		12,361,896	277,702
5.	Federal income tax - deferred other	30,862,524		30,184,450	678,074
6.	Investment tax credit adjustment	21,654,016	(150,847)	21,325,793	479,070
7.	Federal income taxes charged to other income and deductions	(4,158,862)	(4,158,862)		
8.	State income taxes	8,355,811		8,172,227	183,584
9.	State income taxes charged to other income and deductions	(881,750)	(881,750)		
10.	Total	214,521,017	5,286,449	198,569,845	10,664,724
11.	Flow through items:				
12.	Add: AFUDC equity flowback	(255,970)		0	(255,970)
13.	Deduct: AFUDC equity provision	4,562,580		0	4,562,580
14.	Book taxable income	209,702,467	5,286,449	198,569,845	5,846,173
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (See Below)	112,962,268	18,001,289	83,265,565	11,695,414
17.	Deduct (See Below)	240,350,560	19,533,781	205,634,901	15,181,878
18.	Taxable income per return	82,314,175	3,753,957	76,200,509	2,359,709

Differences between book taxable income and taxable income per tax return

Add:					
19.	Bad Debt Reserve	939,297		835,270	104,027
20.	Capitalized Interest	66,764,827		58,235,620	8,529,207
21.	Environmental Assessment	1,200,000		1,036,596	163,404
22.	Equity in Subsidiary Earnings - EEI	17,632,579	17,632,579		
23.	FAS 106 Post Retirement Benefits	728,550		649,845	78,705
24.	FAS 112 Post Employment Benefits	270,687		241,445	29,242
25.	FAS 112 Subsidy	24,904		22,214	2,690
26.	FAS 143 - Asset Retirement Obligation	198,568		171,529	27,039
27.	FAS 87 Pension	22,364,237		19,948,229	2,416,009
28.	MISO Exit Fees	1,461,071		1,461,071	0
29.	Non-Deductible Business Expenses	699,162	365,829	66,003	267,330
30.	Public Liability Reserve	47,926		42,749	5,177
31.	Vacation Pay	362,607		323,435	39,172
32.	Other	267,853	2,881	231,561	33,411
		112,962,268	18,001,289	83,265,565	11,695,414

Deduct:					
33.	Customer Advances For Construction	373,020		370,797	2,223
34.	Demand Side Management	146,857		146,857	-
35.	Dividend Income Exclusion (70%)	36,750	36,750		
36.	Emission Allowances	138,825		119,921	18,904
37.	Equity in Subsidiary Earnings - EEI	14,680,000	14,680,000		
38.	Fuel Adjustment Clause	24,751,443		23,775,934	975,509
39.	FAS 106 Subsidy	638,890		569,870	69,019
40.	Life Insurance	2,113,251	2,113,251		
41.	Loss on Recquired Debt -- Amortization	3,011,567		2,626,839	384,728
42.	Manufacturing Deduction - Sec. 199	3,402,362		2,939,062	463,300
43.	Mark to Market	833,146	1,218,170	(335,837)	(49,187)
44.	Method Life/Tax Depreciation	100,199,199		87,700,150	12,499,048
45.	Non-Deductible Business Expenses	1,208,908	1,208,908		
46.	Non-qualified Thrift Plan	10,049	10,049		
47.	OMU Excess Amortization	198,209		171,219	26,990
48.	Regulatory Expenses	1,304,056		652,875	651,181
49.	State Income Tax Expense	2,772,180	(171)	2,711,442	60,909
50.	State Tax Current	1,093,372		1,069,351	24,021
51.	Storm Damages	82,661,060		82,661,060	
52.	Supplemental Retirement Plan	16,823	16,823		
53.	Univ of Kentucky Contribution	250,000	250,000		
54.	Workers Compensation	506,179		451,496	54,683
55.	Other	4,414		3,864	551
		240,350,560	19,533,781	205,634,901	15,181,878

Kentucky Utilities Company
Case No 2009-00548
Reconciliation of Book Net Income and State Taxable Income
12ME 10/31/09

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating	
				Kentucky Retail (d)	Other Jurisdictional (e)
1.	Net income per books	145,410,424	10,477,908	125,900,268	9,032,248
2.	Add income taxes:				
3.	Federal income tax - current	639,256		625,211	14,045
4.	Federal income tax - deferred depreciation	12,639,598		12,361,896	277,702
5.	Federal income tax - deferred other	30,862,524		30,184,450	678,074
6.	Investment tax credit adjustment	21,654,016	(150,847)	21,325,793	479,070
7.	Federal income taxes charged to other income and deductions	(4,158,862)	(4,158,862)		
8.	State income taxes	8,355,811		8,172,227	183,584
9.	State income taxes charged to other income and deductions	(881,750)	(881,750)		
10.	Total	214,521,017	5,286,449	198,569,845	10,664,724
11.	Flow through items:				
12.	Add: AFUDC equity flowback	(255,970)		0	(255,970)
13.	Deduct: AFUDC equity provision	4,562,580		0	4,562,580
14.	Book taxable income	209,702,467	5,286,449	198,569,845	5,846,173
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (See Below)	113,859,207	19,841,576	82,442,729	11,574,902
17.	Deduct (See Below)	213,104,764	23,256,823	178,131,990	11,715,952
18.	Taxable income per return	110,456,910	1,871,202	102,880,584	5,705,124

Differences between book taxable income and taxable income per tax return

Add:

19.	Bad Debt Reserve	939,297		835,270	104,027
20.	Capitalized Interest	65,821,479		57,412,785	8,408,694
21.	Environmental Assessment	1,200,000		1,036,596	163,404
22.	Equity in Subsidiary Earnings - EEI	17,632,579	17,632,579		
23.	Expenses Assoc w/ non-taxable income	1,840,287	1,840,287		
24.	FAS 106 Post Retirement Benefits	728,550		649,845	78,705
25.	FAS 112 Post Employment Benefits	270,687		241,445	29,242
26.	FAS 112 Subsidy	24,904		22,214	2,690
27.	FAS 143 - Asset Retirement Obligation	198,568		171,529	27,039
28.	FAS 87 Pension	22,364,237		19,948,229	2,416,009
29.	MISO Exit Fees	1,461,071		1,461,071	0
30.	Non-Deductible Business Expenses	699,162	365,829	66,003	267,330
31.	Public Liability Reserve	47,926		42,749	5,177
32.	Vacation Pay	362,607		323,435	39,172
33.	Other	267,853	2,881	231,560	33,412
		113,859,207	19,841,576	82,442,729	11,574,902

Deduct:

34.	Customer Advances For Construction	373,020		370,797	2,223
35.	Demand Side Management	146,857		146,857	-
36.	Dividend Income Exclusion (70%)	89,250	89,250		
37.	Emission Allowances	138,825		119,921	18,904
38.	Equity in Subsidiary Earnings - EEI	18,350,000	18,350,000		
39.	Fuel Adjustment Clause	24,751,443		23,775,934	975,509
40.	FAS 106 Subsidy	638,890		569,870	69,019
41.	Life Insurance	2,113,251	2,113,251		
42.	Loss on Reacquired Debt - Amortization	3,011,567		2,626,839	384,728
43.	Manufacturing Deduction - Sec. 199	3,402,362		2,939,062	463,300
44.	Mark to Market	833,146	1,218,170	(335,837)	(49,187)
45.	Method Life/Tax Depreciation	73,096,084		63,978,078	9,118,005
46.	Non-Deductible Business Expenses	1,208,908	1,208,908		
47.	Non-qualified Thrift Plan	10,049	10,049		
48.	OMU Excess Amortization	198,209		171,219	26,990
49.	Regulatory Expenses	1,304,056		652,875	651,181
50.	Storm Damages	82,661,060		82,661,060	
51.	Supplemental Retirement Plan	16,823	16,823		
52.	Univ of Kentucky Contribution	250,000	250,000		
53.	Workers Compensation	506,179		451,496	54,683
54.	Other	4,785	371	3,817	597
		213,104,764	23,256,823	178,131,990	11,715,952


Form **1120**
Department of the Treasury
Internal Revenue Service

PROFORMA RETURN
U.S. Corporation Income Tax Return
For calendar year 2008 or tax year beginning _____, ending _____

OMB No. 1545-0123

2008

▶ See separate instructions.

A Check if:		Use IRS label. Otherwise, print or type.	Name	B Employer identification number		
1a Consolidated return (attach Form 851)	<input type="checkbox"/>		Kentucky Utilities Company	61-0247570		
b Life/nonlife consolidated return	<input type="checkbox"/>		Number, street, and room or suite no. If a P.O. box, see instructions	C Date incorporated		
2 Personal holding co (attach Sch PH)	<input type="checkbox"/>		P.O. BOX 32030	08/17/1912		
3 Personal service corp (see instructions)	<input type="checkbox"/>	City or town, state, and ZIP code	D Total assets (see instructions)			
4 Schedule M-3 attached	<input checked="" type="checkbox"/>	Louisville, KY 40232	\$ 			
E Check if:		(1) <input type="checkbox"/>	Initial return (2) <input type="checkbox"/>	Final return (3) <input type="checkbox"/>	Name change (4) <input type="checkbox"/>	Address change <input type="checkbox"/>

CONFIDENTIAL INFORMATION REDACTED

THROUGH PAGE 54



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>61-0247570</u>		Taxable Year Ending <u>12</u> / <u>08</u> Mo. Yr.	
	Name of Corporation or Affiliated Group (<i>Print or type</i>) Kentucky Utilities Company			State and Date of Incorporation KY <u>8/17/1912</u>
Number and Street P.O. Box 32030			Principal Business Activity in KY Electric Utility	
City Louisville	State KY	ZIP Code 40232	Telephone Number 502-627-2685	NAICS Code Number (Relating to Kentucky Activity) (See www.census.gov) 221100
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 221100	
F Check if applicable: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return (<i>attach explanation</i>) <input type="checkbox"/> Short-period return (<i>attach explanation</i>) <input type="checkbox"/> Change of name <input type="checkbox"/> Change of address				

CONFIDENTIAL INFORMATION REDACTED

THROUGH PAGE 23

FORM 500
 Department of Taxation
 P.O. Box 1500
 Richmond, VA 23218-1500

**2008 Virginia Corporation
 Income Tax Return**



FISCAL or

PROFORMA RETURN

Short Year Return

SHORT Year Filer: Beginning Date _____

Ending Date _____

Change in Accounting Period

Federal ID Number 61-0247570		Check if:	
Name Kentucky Utilities Company		<input type="checkbox"/> Initial Filer	
Mailing Address P.O. Box 32030		<input type="checkbox"/> Name Change	
City Or Town Louisville		<input type="checkbox"/> Mailing Address Change	
State KY		<input type="checkbox"/> Physical Address Change	
Physical Address		Entity Type Code PS	ZIP Code 40232
Physical City or Town		State	NAICS 221100
Date Incorporated 08/17/12		State or Country of Incorporation KENTUCKY	Description of Business Activity Electric Utility

CONFIDENTIAL INFORMATION REDACTED

THROUGH PAGE 11

TENNESSEE DEPARTMENT OF REVENUE
FRANCHISE, EXCISE TAX RETURN

FAE
170
1062

Taxable Year	Account No.	FEIN or SSN
Beginning: 01/01/2008 Ending: 12/31/2008	317284990 Due Date 04/15/2009	61-0247570 AMENDED RETURN, please check the box at right. } <input type="checkbox"/>

CONFIDENTIAL INFORMATION REDACTED

THROUGH PAGE 7

Kentucky Utilities Company		
Case No. 2009-00548		
Schedule of Franchise Fees Paid to Cities, Towns, or Municipalities For the Test Year Ended October 31, 2009		
Line No.	Franchise Location (City, Town, or Municipality)	Franchise Fee Payment
1.	Augusta	\$ 23,478.09
2.	Barlow	12,388.86
3.	Beattyville	23,723.23
4.	Beaver Dam	58,636.11
5.	Bedford	14,471.24
6.	Berry	4,848.37
7.	Bloomfield	19,225.59
8.	Bonnieville	4,593.84
9.	Bradfordsville	5,646.63
10.	Bremen	13,955.83
11.	Brodhead	24,156.07
12.	Brooksville	14,478.04
13.	Burgin	15,897.74
14.	Burnside	21,364.91
15.	Butler	10,089.69
16.	Calhoun	20,685.34
17.	California	1,569.07
18.	Camargo	19,542.06
19.	Campbellsburg	13,464.02
20.	Campbellsville	148,480.37
21.	Caneyville	10,513.08

Kentucky Utilities Company		
Case No. 2009-00548		
Schedule of Franchise Fees Paid to Cities, Towns, or Municipalities For the Test Year Ended October 31, 2009		
Line No.	Franchise Location (City, Town, or Municipality)	Franchise Fee Payment
22.	Carlisle	36,044.32
23.	Carrollton	61,077.85
24.	Cave City	31,611.94
25.	Centertown	8,567.20
26.	Central City	112,604.15
27.	Clarkson	23,132.19
28.	Clay	22,261.33
29.	Clinton	25,993.50
30.	Columbia	99,964.53
31.	Columbus	3,253.94
32.	Corinth	4,355.64
33.	Corydon	10,851.16
34.	Crab Orchard	15,933.44
35.	Crofton	13,968.86
36.	Cumberland	48,074.26
37.	Cynthiana	90,578.57
38.	Danville	454,662.63
39.	Dawson Springs	45,444.11
40.	Dixon	13,040.51
41.	Dover	5,283.15
42.	Drakesboro	10,498.64

Kentucky Utilities Company		
Case No. 2009-00548		
Schedule of Franchise Fees Paid to Cities, Towns, or Municipalities For the Test Year Ended October 31, 2009		
Line No.	Franchise Location (City, Town, or Municipality)	Franchise Fee Payment
43.	Earlington	21,673.90
44.	Eddyville	40,317.78
45.	Elizabethtown	469,407.12
46.	Eminence	43,580.26
47.	Eubank	6,246.52
48.	Evarts	21,910.24
49.	Fairfield	2,672.19
50.	Ferguson	12,505.86
51.	Flemingsburg	55,127.87
52.	Foster	0.00
53.	Fredonia	7,552.06
54.	Georgetown	482,591.74
55.	Germantown	4,849.19
56.	Ghent	6,300.59
57.	Glencoe	4,990.29
58.	Gratz	1,666.63
59.	Greensburg	35,532.62
60.	Greenville	106,837.76
61.	Hanson	26,965.46
62.	Harlan	89,916.27
63.	Harrodsburg	147,296.38

Kentucky Utilities Company		
Case No. 2009-00548		
Schedule of Franchise Fees Paid to Cities, Towns, or Municipalities		
For the Test Year Ended October 31, 2009		
Line No.	Franchise Location (City, Town, or Municipality)	Franchise Fee Payment
64.	Hartford	46,808.18
65.	Hodgenville	49,164.72
66.	Horse Cave	48,533.56
67.	Hustonville	6,945.84
68.	Irvine	42,893.95
69.	Island	8,734.78
70.	Jamestown	45,000.84
71.	Jeffersonville	27,364.08
72.	Junction City	35,065.64
73.	Kevil	14,031.37
74.	Kuttawa	19,911.07
75.	La Center	23,479.78
76.	La Grange	177,368.79
77.	Lakeview Heights	4,235.86
78.	Lancaster	64,602.94
79.	Lawrenceburg	171,410.44
80.	Lebanon	125,742.76
81.	Lebanon Junction	33,418.16
82.	Leitchfield	90,228.62
83.	Lexington	8,518,096.78
84.	Liberty	60,576.73

Kentucky Utilities Company		
Case No. 2009-00548		
Schedule of Franchise Fees Paid to Cities, Towns, or Municipalities For the Test Year Ended October 31, 2009		
Line No.	Franchise Location (City, Town, or Municipality)	Franchise Fee Payment
85.	Livermore	22,731.21
86.	Livingston	3,683.19
87.	London	261,232.41
88.	Loretto	14,073.52
89.	Loyall	14,902.65
90.	Lynch	18,511.36
91.	Mackville	4,321.26
92.	Madisonville	160,976.47
93.	Manchester	59,393.97
94.	Marion	68,466.92
95.	Maysville	246,612.87
96.	McHenry	7,518.68
97.	Mentor	2,788.98
98.	Middlesboro	267,241.53
99.	Midway	34,208.31
100.	Millersburg	17,231.00
101.	Milton	4,682.58
102.	Morehead	110,163.97
103.	Morganfield	73,581.61
104.	Mortons Gap	13,631.91
105.	Mt. Olivet	5,993.61

Kentucky Utilities Company		
Case No. 2009-00548		
Schedule of Franchise Fees Paid to Cities, Towns, or Municipalities For the Test Year Ended October 31, 2009		
Line No.	Franchise Location (City, Town, or Municipality)	Franchise Fee Payment
106.	Mt. Sterling	180,861.61
107.	Mt. Vernon	67,365.91
108.	Munfordville	36,278.00
109.	Nebo	4,799.70
110.	New Castle	14,849.47
111.	New Haven	19,432.03
112.	Nicholasville	102,990.75
113.	N. Middletown	11,236.12
114.	Nortonville	21,507.99
115.	Owenton	36,604.88
116.	Owingsville	30,854.56
117.	Paris	93,384.81
118.	Perryville	11,036.60
119.	Pineville	48,387.50
120.	Pleasureville	13,100.23
121.	Powderly	19,996.11
122.	Prestonville	5,508.36
123.	Radcliff	220,326.54
124.	Ravenna	10,019.11
125.	Richmond	575,888.52
126.	Rockport	5,269.16

Kentucky Utilities Company		
Case No. 2009-00548		
Schedule of Franchise Fees Paid to Cities, Towns, or Municipalities For the Test Year Ended October 31, 2009		
Line No.	Franchise Location (City, Town, or Municipality)	Franchise Fee Payment
127.	Russell Springs	96,176.85
128.	Sacramento	8,381.68
129.	Sadieville	5,212.36
130.	Salem	16,966.84
131.	Salt Lick	7,766.47
132.	Sanders	3,678.28
133.	Science Hill	13,180.57
134.	Sebree	28,156.72
135.	Sharpsburg	4,303.84
136.	Shelbyville	191,061.34
137.	Simpsonville	53,759.89
138.	Slaughters	3,766.18
139.	Smithfield	2,333.84
140.	Somerset	366,281.35
141.	Sonora	15,069.02
142.	Sparta	3,803.75
143.	Springfield	66,726.83
144.	St. Charles	3,896.66
145.	Stamping Ground	13,894.52
146.	Stanford	60,989.05
147.	Sturgis	35,003.76

Kentucky Utilities Company		
Case No. 2009-00548		
Schedule of Franchise Fees Paid to Cities, Towns, or Municipalities For the Test Year Ended October 31, 2009		
Line No.	Franchise Location (City, Town, or Municipality)	Franchise Fee Payment
148.	Taylorsville	17,144.99
149.	Uniontown	20,193.69
150.	Upton	13,358.71
151.	Versailles	180,572.99
152.	Vine Grove	42,919.69
153.	Warsaw	41,086.50
154.	Waverly	5,478.06
155.	Wheatcroft	3,201.01
156.	White Plains	16,018.39
157.	Wickliffe	20,216.15
158.	Williamsburg	128,378.70
159.	Wilmore	94,218.66
160.	Winchester	437,812.12
161.	Worthville	3,517.19
162.	Total	\$ 17,786,138.34

Kentucky Utilities Company
Case No. 2009-00548
Analysis of Other Operating Taxes
12 ME 10/31/09
"000 Omitted"

Line No.	Item (a)	Charged Expense (b)	Charged to Construction (c)	Charged to Other (Note 1) (d)	Amounts Accrued (e)	Amounts Paid (f)
1	Kentucky Retail					
	(a) State Income	2,746			2,746	5,397
	(b) Franchise Fees			17,786	17,786	17,786
	(c) Ad valorem	11,615	449	2	12,066	10,382
	(d) Payroll (employers portion)	6,242	1,798	(2,707)	5,333	5,339
	(e) Other taxes	1,696	1,959		3,655	3,501
2	Total Retail [Line 1(a) through L1(e)]	22,299	4,206	15,081	41,586	42,405
3	Other Jurisdictions	2,416	507	(326)	2,597	3,050
4	Total per books (L2 and L3)	24,715	4,713	14,755	44,183	45,455

Note 1:

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

Line 1 b. Franchise Fees recorded on the balance sheet in FERC account 241, Tax Collections Payable, these amounts are collected from customers and remitted to taxing authorities.

Line 1 c. Ad Valorem (Property) tax recorded to Other Income and Deductions.

Line 1 d. Payroll tax accrued on affiliated companies. For example, when an Energy Services employee does work for KU that employee's payroll taxes are charged to KU but the payroll tax liability and payment are recorded at Energy Services company.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

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

Question No. 27

Responding Witness: Shannon L. Charnas

Q-27. Provide a schedule of 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 Schedule 27.

A-27. See attached.

Kentucky Utilities Company Case No. 2009-00548 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 Oct 2009 (e)
		2006 (b)	2007 (c)	2008 (d)	
1.	<u>Operating Income</u>				
2.	Operating Revenues	\$ 52.27	\$ 54.79	\$ 58.30	\$ 63.11
3.	<u>Operating Income Deductions</u>				
4.	Operating and Maintenance Expenses:				
5.	Fuel	18.27	19.81	21.28	20.95
6.	Other Power Production Expenses	11.55	10.97	12.90	13.89
7.	Transmission Expenses	0.65	0.80	0.83	0.96
8.	Distribution Expenses	1.69	1.62	1.80	1.76
9.	Customer Accounts Expenses	1.12	1.15	1.14	1.59
10.	Sales Expenses	-	-	-	-
11.	Administrative and General Expenses	3.15	2.96	3.14	3.99
12.	Total (Line 5 through Line 11)	36.43	37.31	41.09	43.14
13.	Depreciation Expenses	4.75	4.96	5.44	5.96
14.	Amortization of Utility Plant Acquisition Adjustment	0.22	0.23	0.22	0.27
15.	Regulatory Credits	(0.09)	(0.09)	(0.09)	(0.11)
16.	Taxes Other Than Income Taxes	0.80	0.79	0.86	1.01
17.	Income Taxes - Federal	2.10	1.20	1.79	0.03
18.	Income Taxes - Other	0.49	0.56	0.42	0.13
19.	Provision for Deferred Income Taxes	0.03	(0.29)	(0.55)	2.25
20.	Investment Tax Credit Adjustment Net	0.52	1.83	1.05	1.00
21.	Gain (Loss) from Disposition of Allowances	(0.06)	(0.03)	(0.02)	-
22.	Accretion Expense	0.08	0.08	0.08	0.10
23.	Total Utility Operating Expenses (Line 12 through Line 22)	45.27	46.55	50.29	53.78
24.	Net Utility Operating Income (Line 2 less Line 23)	\$ 7.00	\$ 8.24	\$ 8.01	\$ 9.33

Kentucky Utilities Company Case No. 2009-00548 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 Oct 2009 (e)
		2006 (b)	2007 (c)	2008 (d)	
25.	<u>Other Income and Deductions</u>				
26.	Other Income:				
27.	Allowance Funds Used During Construction	0.02	0.14	0.25	0.21
28.	Miscellaneous Non-Operating Income	1.44	1.51	1.38	0.32
29.	Total Other Income (Line 27 through Line 28)	1.46	1.65	1.63	0.53
30.	Other Income Deductions:				
31.	Miscellaneous Income Deductions	0.17	0.25	0.04	0.02
32.	Taxes Applicable to Other Inc and Ded:				
33.	Income Taxes and Investment Tax Credits	0.12	0.06	0.13	(0.23)
34.	Taxes Other Than Income Taxes	(0.05)	(0.02)	(0.01)	(0.01)
35.	Total Taxes on Other Inc and Deductions (Line 33 through Line 34)	0.07	0.04	0.12	(0.24)
36.	Net Other Income and Deductions (Line 29 - Line 31 - Line 35)	1.22	1.36	1.47	0.75
37.	<u>Interest Charges</u>				
38.	Interest on Long Term Debt	1.45	2.09	2.84	3.28
39.	Amortization of Debt Expense	0.04	0.04	0.03	0.04
40.	Other Interest Expense	0.16	0.28	0.11	0.10
41.	Total Interest Charges (Line 38 through Line 40)	1.65	2.41	2.98	3.42
42.	Cumulative Effect of Accounting Change Net of Tax	-	-	-	-
43.	Net Income (Line 24 + Line 36 - Line 41 + Line 42)	\$ 6.57	\$ 7.19	\$ 6.50	\$ 6.66
44.	1,000 KWH Sold	23,148,155	23,224,872	24,083,719	21,779,332

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

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

Question No. 28

Responding Witness: Shannon L. Charnas

Q-28. Provide the comparative operating statistics for total company as shown in Schedule 28.

A-28. See attached.

Kentucky Utilities Company
 Case No. 2009-00548
 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	48.68	14.70%	51.23	5.24%	55.73	8.78%	60.62	8.77%
3.	Oil - cost per gallon	1.82	31.88%	2.03	11.54%	2.91	43.35%	1.91	-34.36%
4.	Gas - cost per MCF	7.86	-23.02%	7.75	-1.40%	11.89	53.42%	8.43	-29.10%
5.	Costs Per Million BTU:								
6.	Coal	2.07	16.29%	2.13	2.90%	2.35	10.33%	2.59	10.21%
7.	Oil	13.00	32.11%	14.48	11.38%	20.77	43.44%	13.63	-34.38%
8.	Gas	7.66	-22.70%	7.56	-1.31%	11.60	53.44%	8.22	-29.14%
9.	Costs Per 1,000 kWh Sold:								
10.	Coal	15.93	24.65%	16.87	5.90%	18.83	11.62%	19.47	3.40%
11.	Oil	0.21	50.00%	0.26	23.81%	0.36	38.46%	0.27	-25.00%
12.	Gas	1.93	-18.57%	2.43	25.91%	1.81	-25.51%	0.94	-48.07%
13.	Wages and Salaries - Charged Expense:								
14.	Per Average Employee (1)	45,711	5.08%	47,829	4.63%	49,558	3.61%	48,648	-1.84%
15.	Depreciation Expense:								
16.	Per \$100 of Average Gross Plant in Service	3.00	-1.32%	3.05	1.67%	3.15	3.28%	2.82	-10.48%

Kentucky Utilities Company
 Case No. 2009-00548
 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 (h)	% Inc. (i)			
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)							
17.	Purchased Power:													
18.	Per 1,000 kWh Purchased	24.62	-2.11%	25.33	2.88%	31.17	23.06%	26.80	-14.02%					
19.	Rents:													
20.	Per \$100 of Average Gross Plant in Service	0.040	14.29%	0.043	7.50%	0.045	4.65%	0.044	-2.22%					
21.	Property Taxes:													
	Per Average \$100 of Average Plant in Service - Net	0.52	1.96%	0.39	-25.00%	0.38	-2.56%	0.35	-7.89%					
22.	Per Average \$100 of Average Plant in Service - Gross	0.31	6.90%	0.29	-6.45%	0.30	3.45%	0.28	-6.67%					
23.	Payroll Taxes:													
	Per Average Number of Employees whose Salary is Charged to Expense (1)	3,785.79	6.16%	3,927.15	3.73%	4,028.97	2.59%	4,283.43	6.32%					
24.	Per Average Salary of Employee whose Salary is Charged to Expense (1)	77.35	1.56%	77.18	-0.22%	78.11	1.20%	84.82	8.59%					
25.	Per 1,000 kWh Sold (1)	0.15	15.38%	0.16	6.67%	0.16	0.00%	0.19	18.75%					
26.	Interest Expense:													
	Per \$100 of Average Debt Outstanding	4.37	10.91%	5.02	14.87%	5.05	0.60%	4.71	-6.73%					
27.	Per \$100 of Average Plant Investment	1.05	22.09%	1.48	40.95%	1.72	16.22%	1.62	-5.81%					
28.	Per \$100 kWh Sold (2)	3.23	20.07%	4.42	36.84%	5.14	16.29%	5.88	14.40%					

(1) Wages and salaries, payroll taxes, and average number of employees are for KU employees only. LG&E 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.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 plant in service, per company books, for the test year.
This data should be presented as shown in Schedule 29.

A-29. See attached.

Kentucky Utilities Company Case No 2009-00548 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	44,455.58	-	-	-	44,455.58
302	Franchises and Consents	83,453.04	-	-	-	83,453.04
303	Miscellaneous Intangible Plant	26,634,697.43	39,001,174.51	(15,497,543.61)	-	50,138,328.33
106	Completed Construction Not Classified	976,133.54	313,533.29	-	-	1,289,666.83
	Total Intangible Plant	27,738,739.59	39,314,707.80	(15,497,543.61)	-	51,555,903.78
	<u>Production Plant:</u>					
	<u>Steam Production</u>					
310	Land and Land Rights	10,874,262.70	-	-	-	10,874,262.70
311	Structures and Improvements	173,177,797.58	704,066.65	(104,082.57)	-	173,777,781.66
312	Boiler Plant Equipment	1,179,488,566.47	27,637,835.55	(5,175,108.26)	-	1,201,951,293.76
313	Engines and Engine-driven Generators		-	-	-	
314	Turbogenerator Units	219,525,829.12	8,925,153.98	(3,163,140.50)	-	225,287,842.60
315	Accessory Electric Equipment	94,291,288.54	920,400.59	(69,407.17)	13,892,316.90	109,034,598.86
316	Miscellaneous Power Plant Equipment	23,716,827.36	363,492.58	(39,354.37)	-	24,040,965.57
317	Asset Retirement Cost - Steam	9,249,178.54	-	(4,416.52)	3,600.18	9,248,362.20
106	Completed Construction Not Classified	307,886,278.35	178,875,679.29	-	-	486,761,957.64
	Total Steam Production	2,018,210,028.66	217,426,628.64	(8,555,509.39)	13,895,917.08	2,240,977,064.99
	<u>Hydraulic Production</u>					
330	Land and Land Rights	879,311.47	-	-	-	879,311.47
331	Structures and Improvements	453,195.00	11,732.37	-	66,025.06	530,952.43
332	Reservoirs, Dams, and Waterways	9,025,249.22	842,093.55	(44,161.50)	-	9,823,181.27
333	Water Wheels, Turbines, and Generators	436,634.19	-	-	-	436,634.19
334	Accessory Electric Equipment	85,383.14	-	-	-	85,383.14
335	Miscellaneous Power Plant Equipment	101,512.96	-	-	278,123.83	379,636.79
336	Roads, Railroads, and Bridges	46,976.13	129,383.46	-	-	176,359.59

Kentucky Utilities Company Case No. 2009-00548 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	4,970.08	-	-	-	4,970.08
106	Completed Construction Not Classified	853,825.92	(778,565.83)	-	-	75,260.09
	Total Hydraulic Production	11,887,058.11	204,643.55	(44,161.50)	344,148.89	12,391,689.05
	<u>Other Production</u>					
340	Land and Land Rights	294,923.72	-	-	-	294,923.72
341	Structures and Improvements	35,982,153.69	-	-	-	35,982,153.69
342	Fuel Holders, Producers, and Accessories	21,085,015.39	41,506.72	(30,262.49)	-	21,096,259.62
343	Prime Movers	344,638,936.76	16,811,696.01	(5,646,010.58)	-	355,804,622.19
344	Generators	59,334,141.81	-	-	-	59,334,141.81
345	Accessory Electric Equipment	30,957,013.25	8,816.88	-	12,329,547.37	43,295,377.50
346	Miscellaneous Power Plant Equipment	5,227,550.13	-	-	-	5,227,550.13
347	Asset Retirement Cost - Other Production	70,990.01	-	-	-	70,990.01
106	Completed Construction Not Classified	1,734,214.93	243,446.58	-	-	1,977,661.51
	Total Other Production	499,324,939.69	17,105,466.19	(5,676,273.07)	12,329,547.37	523,083,680.18
	Total Production Plant	2,529,422,026.46	234,736,738.38	(14,275,943.96)	26,569,613.34	2,776,452,434.22
	<u>Transmission Plant</u>					
350	Land and Land Rights	24,574,119.70	990,803.42	-	(482,597.47)	25,082,325.65
352	Structures and Improvements	8,383,207.34	5,509,785.36	(10,564.99)	3,554.89	13,885,982.60
353	Station Equipment	190,637,928.21	13,035,575.50	(2,034,594.61)	(28,255,637.70)	173,383,271.40
354	Towers and Fixtures	63,279,466.50	1,164,720.22	(45,220.57)	(59,565.74)	64,339,400.41
355	Poles and Fixtures	101,197,220.47	5,817,560.57	(854,556.34)	(3,848,401.50)	102,311,823.20
356	Overhead Conductors and Devices	132,914,794.33	2,624,994.67	(211,102.17)	(2,726,821.72)	132,601,865.11
357	Underground Conduit	448,760.26	-	-	-	448,760.26
358	Underground Conductors and Devices	1,114,761.90	53,291.79	-	(3,032.60)	1,165,021.09
359	Asset Retirement Cost - Transmission	11,027.12	-	-	(3,600.18)	7,426.94

Kentucky Utilities Company Case No 2009-00548 Statement of Electric 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	11,989,721.47	(765,477.20)	-	(148,702.83)	11,075,541.44
	Total Transmission Plant	534,551,007.30	28,431,254.33	(3,156,038.68)	(35,524,804.85)	524,301,418.10
	<u>Distribution Plant</u>					
360	Land and Land Rights	3,549,699.78	456,352.18	(2,176.46)	482,597.47	4,486,472.97
361	Structures and Improvements	5,155,893.99	188,645.43	(25,171.16)	(392,128.14)	4,927,240.12
362	Station Equipment	103,651,408.43	12,593,170.07	(723,154.14)	(779,839.24)	114,741,585.12
363	Storage Battery Equipment		-	-	-	
364	Poles, Towers, and Fixtures	214,150,127.55	27,433,872.57	(1,945,805.41)	4,384,093.44	244,022,288.15
365	Overhead Conductors and Devices	201,418,018.52	41,560,204.82	(5,748,670.88)	3,634,834.03	240,864,386.49
366	Underground Conduit	1,549,296.03	32,383.27	(24.92)	-	1,581,654.38
367	Underground Conductors and Devices	87,419,673.08	33,688,197.49	(605,418.95)	-	120,502,451.62
368	Line Transformers	248,516,473.50	18,005,883.52	(1,081,299.31)	(21,938.27)	265,419,119.44
369	Services	83,123,151.14	41,834.12	(32,589.37)	-	83,132,395.89
370	Meters	65,409,858.07	2,719,857.83	(1,116,651.95)	-	67,013,063.95
371	Installations on Customers' Premises	18,284,592.04	-	(279.04)	(23,196.04)	18,261,116.96
372	Leased Property on Customers' Premises	-	-	-	-	
373	Street Lighting and Signal Systems	53,786,542.16	7,900,665.25	(1,792,741.58)	-	59,894,465.83
374	Asset Retirement Cost - Distribution	18,610.44	-	-	-	18,610.44
106	Completed Construction Not Classified	118,048,687.06	(43,094,490.30)	-	133,587.29	75,087,784.05
	Total Distribution Plant	1,204,082,031.79	101,526,576.25	(13,073,983.17)	7,418,010.54	1,299,952,635.41
	<u>General Plant</u>					
389	Land and Land Rights	2,575,972.75	-	(8,125.35)	-	2,567,847.40
390	Structures and Improvements	34,669,079.56	2,812,207.85	(311,228.56)	1,385,505.69	38,555,564.54
391	Office Furniture and Equipment	21,951,809.74	3,358,537.97	(5,274,117.48)	0.08	20,036,230.31

Kentucky Utilities Company Case No 2009-00548 Statement of Electric Plant in Service For the Test Year (Total Company)						
Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
392	Transportation Equipment	18,968,790.22	107,353.59	(312,452.12)	-	18,763,691.69
393	Stores Equipment	735,053.44	49,517.43	(6,897.90)	-	777,672.97
394	Tools, Shop, and Garage Equipment	5,571,519.51	658,435.71	-	-	6,229,955.22
395	Laboratory Equipment	3,160,382.43	-	-	-	3,160,382.43
396	Power Operated Equipment	270,941.73	132,372.80	-	-	403,314.53
397	Communication Equipment	18,029,668.28	2,741,109.17	(86,039.54)	136,559.66	20,821,297.57
398	Miscellaneous Equipment	373,590.26	-	-	-	373,590.26
399	Other Tangible Property		-	-	-	
106	Completed Construction Not Classified	2,252,249.10	(1,568,490.16)	-	15,115.54	698,874.48
	Total General Plant	108,559,057.02	8,291,044.36	(5,998,860.95)	1,537,180.97	112,388,421.40
	Total Electric Plant in Service	4,404,352,862.16	412,300,321.12	(52,002,370.37)	0	4,764,650,812.91

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 total company. 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 Schedule 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 Schedule 30b 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 Schedule 30b.
 - c. An analysis of Account No. 426 – Other Income Deductions for the test year. Include a complete breakdown of this account as show in Schedule 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 Schedule 30c.
- A-30. a. See attached.
- b. See attached.
- c. See attached.

Kentucky Utilities							
Case No. 2009-00548							
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)
1.	Newspaper	\$ -	\$ 67,611	\$ -	\$ -	\$ 325	\$ 67,936
2.	Magazines and Other	-	139,338	63,475	-	20,769	223,582
3.	Television	-	362,964	1,840	-	-	364,804
4.	Radio	-	105,617	-	-	-	105,617
5.	Direct Mail	-	91,356	-	-	-	91,356
6.	Other (community events, etc.)	65,214	10,205	26,232	-	15,896	117,547
7.	Total	65,214	777,091	91,547	-	36,990	970,842
9.	Kentucky Jurisdictional %	94.651%	94.910%	94.651%	-	See below	
10.	Amount Assigned to Kentucky Jurisdictional	\$ 61,725	\$ 737,537	\$ 86,650	\$ -	\$ 35,844	\$ 921,756

The purpose and benefit for the advertising expenses are to promote/provide:
 Safety and Public Awareness
 Public Information
 Community Relations
 Environmental Awareness
 Customer Information

Row 9 is determined from the Jurisdictional Separation Study, Seelye Exhibit 18

Column (b) is Account 913 advertising and has been removed from expenses in proforma adjustments. See Rives Exhibit 1, Reference Schedule 1.23. The Kentucky jurisdictional percentage used on Reference Schedule 1.23 for account 913 should have been 94.651% vs 94.910%.

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:

Account	Total Company	Jurisdictional Percentage	Kentucky Jurisdictional
Newspaper			
Account 903	\$ 325	94.579%	\$ 307
Magazine/Other			
Account 456 and Account 908	1,050	94.579%	993
Account 910	17,569	99.906%	17,552
Account 903	2,150	100.000%	2,150
	<u>20,769</u>		<u>20,695</u>
Other			
Account 910	3,125	99.906%	3,122
Account 456 and Account 908	3,038	100.000%	3,038
Account 903	3	94.579%	3
Account 921	9,730	89.197%	8,679
	<u>15,896</u>		<u>14,842</u>
	<u>\$ 36,990</u>		<u>\$ 35,844</u>

Kentucky Utilities		
Case No. 2009-00548		
Analysis of Account No. 930 - Miscellaneous General Expenses For the Test Year		
Line No.	Item (a)	Amount (b)
1.	Industry Association Dues	\$ 1,436,282
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	184,761
8.	Miscellaneous	210,926
9.	Sub-total	1,831,969
10.	Kentucky Jurisdictional %	See below
11.	Kentucky Jurisdictional Amount of Line 10	\$ 1,659,256

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

Row 10 is determined from the Jurisdictional Separation Study, Seelye Exhibit 18.

Kentucky Jurisdictional Calculation:	Total Company	Jurisdictional Percentage	Kentucky Jurisdictional
Industry Association Dues			
Account 930272	\$ 384,633	94.910%	\$ 365,055
Account 930 excluding Account 930272	1,051,649	89.197%	938,039
	<u>1,436,282</u>		<u>1,303,094</u>
Dues and Subscriptions			
Account 930272	54,053	94.910%	51,302
Account 930 excluding Account 930272	130,708	89.197%	116,588
	<u>184,761</u>		<u>167,890</u>
Miscellaneous			
Account 930272	2,331	94.910%	2,212
Account 930 excluding Account 930272	208,595	89.197%	186,060
	<u>210,926</u>		<u>188,272</u>
	<u>\$ 1,831,969</u>		<u>\$ 1,659,256</u>

Kentucky Utilities Company
 FERC 930
 12 Months Ended October 31, 2009

PERIOD	AP Vendor Name or JE Batch Name	AP Invoice Number or Journal Name	Invoice Line Description of JE Line Description	Amount
Mar-09	EPRI	EP00358811	QUARTERLY PAYMENT	114,367.84
Mar-09	EPRI	EP00358811	QUARTERLY PAYMENT	132,566.64
May-09	EPRI	EP00361718	QUARTERLY PMT MEMBERSHIP	114,367.84
May-09	EPRI	EP00361718	QUARTERLY PMT MEMBERSHIP	132,566.64
May-09	EPRI	EP00363583	MEMBERSHIP	5,322.98
May-09	EPRI	EP00363584	MEMBERSHIP	5,322.98
Jul-09	EPRI	EP00365591	MEMBERSHIP	114,367.85
Jul-09	EPRI	EP00365591	MEMBERSHIP	114,367.85
Jul-09	EPRI	EP00365636	MEMBERSHIP	153,035.33
Sep-09	EDISON ELECTRIC INSTITUTE	DUES200924	MEMBERSHIP	6,143.95
Sep-09	EDISON ELECTRIC INSTITUTE	1000080921	MEMBERSHIP	250,361.71
Oct-09	EDISON ELECTRIC INSTITUTE	1000082883	MEMBERSHIP	113,751.42
Oct-09	EPRI	EP00368887	QUARTERLY PYMT	20,520.00
Oct-09	EPRI	EP00368887	QUARTERLY PYMT	114,367.85
Oct-09	EPRI	EP00368893	ANNUAL RESERARCH PORTFOLIO	153,035.33
				6,143.95
				<u>1,436,282.31</u>
Nov-08	MEK Spreadsheet 16801030: A 10994	J061-0110-1108 Accrual USD 01-NOV-08	Uo/L Infrastructure Research- Memb Fee	1,041.67
Dec-08	MEK Spreadsheet 17133762: A 10994	J061-0110-1208 Accrual USD 01-DEC-08	Uo/L Infrastructure Research- Memb Fee	1,041.66
Dec-08	VIRGINIA CHAMBER OF CO #502561	24-NOV-2008 12:57 KUTL	JPMORGAN CHASE BANK	825.00
Jan-09	DLB Spreadsheet 17413121: A 26377	J061-0110-0109 Accrual USD 01-JAN-09	Uo/L Infrastructure Research- Memb Fee	1,041.67
Feb-09	DLB Spreadsheet 17678104: A 26377	J061-0110-0209 Accrual USD 01-FEB-09	Uo/L Infrastructure Research- Memb Fee	1,041.67
Feb-09	WEBSURVEYOR CORP #100623	18-FEB-2009 07:31 SERV	JPMORGAN CHASE BANK	8,695.00
Mar-09	CHARTWELL INC	1194	Chartwell Research	7,347.50
Mar-09	DLB Spreadsheet 17957924: A 26377	J061-0110-0309 Accrual USD 01-MAR-09	Uo/L Infrastructure Research- Memb Fee	1,041.66
Apr-09	DLB Spreadsheet 18257801: A 26377	J061-0110-0409 Accrual USD 01-APR-09	Uo/L Infrastructure Research- Memb Fee	1,041.67
May-09	UNIVERSITY OF KY RESEARCH FOUNDATION	500079149	Fee, 2007-2009, Carbon Capturing Research	100,500.00
May-09	DLB Spreadsheet 18541546: A 26377	J061-0110-0509 Accrual USD 01-MAY-09	Uo/L Infrastructure Research- Memb Fee	1,041.67
Jun-09	DLB Spreadsheet 18844124: A 26377	J061-0110-0609 Accrual USD 01-JUN-09	Uo/L Infrastructure Research- Memb Fee	1,041.67
Jul-09	DLB Spreadsheet 18844124: A 26377	J061-0110-0709 Accrual USD 01-JUL-09	Uo/L Infrastructure Research- Memb Fee	1,041.67
Aug-09	JWB Spreadsheet 19086122: A 26465	J061-0110-0809 Accrual USD 01-AUG-09	Uo/L Infrastructure Research- Memb Fee	1,041.67
Sep-09	JACKSON KELLY PLLC	JKMOG2009	Midwest Ozone Group membership group	32,430.00
Sep-09	HUNTON AND WILLIAMS LLP	G647421	Utility Water Act Group membership dues	4,866.89
Sep-09	HUNTON AND WILLIAMS LLP	G764558	Utility Water Act Group membership dues	3,300.88
Sep-09	HUNTON AND WILLIAMS LLP	G747892	Utility Water Act Group membership dues	2,270.35
Sep-09	HUNTON AND WILLIAMS LLP	G669057	Utility Water Act Group membership dues	2,242.47
Sep-09	HUNTON AND WILLIAMS LLP	G730690	Utility Water Act Group membership dues	2,013.66
Sep-09	HUNTON AND WILLIAMS LLP	G698993	Utility Water Act Group membership dues	1,887.46
Sep-09	HUNTON AND WILLIAMS LLP	G684662	Utility Water Act Group membership dues	1,544.15
Sep-09	HUNTON AND WILLIAMS LLP	G715353	Utility Water Act Group membership dues	1,320.75
Sep-09	JLG Spreadsheet 19563656: A 5084	J061-0110-0909 Accrual USD 01-SEP-09	Uo/L Infrastructure Research- Memb Fee	1,041.66
Oct-09	HUNTON AND WILLIAMS LLP	G793071	Utility Water Act Group membership dues	2,176.36
Oct-09	JLG Spreadsheet 19799953: A 5084	J061-0110-1009 Accrual USD 01-OCT-09	Uo/L Infrastructure Research- Memb Fee	1,041.66
Various	Various	Various	Various - Under \$500	840.02
				<u>184,760.49</u>

TOTAL DUES AND SUBSCRIPTIONS

Kentucky Utilities Company
 FERC 930
 12 Months Ended October 31, 2009

PERIOD	AP Vendor Name or JE Batch Name	AP Invoice Number or Journal Name	Invoice Line Description of JE Line Description	Amount
Nov-08	KENTUCKY STATE TREASURER	530908	WATER USE FEES QTR 09/08	36,571.10
Nov-08	MARKETING ENDEAVORS LLC	3540	CCS(CIS)/CCS Customer Testing	24,500.00
Nov-08	KENTUCKY STATE TREASURER	KENTUC111308	PERMIT FEE-PINEVILLE STATION	2,560.00
Dec-08	EPRI	EP00352144	EPR: THURSTON: 66161-TC NDE Proficiency Demonstrati	6,281.25
Dec-08	BWS Spreadsheet 17124481: A 10937	J133-0110-1208 Other USD 01-DEC-08	Carbon Storage Project	(500.00)
Dec-08	KLT Spreadsheet 17147835: A 4800	J154-0110-1208 Adjustment USD 01-DEC	Sales Tax Refund	(23,531.50)
Dec-08	BWS Spreadsheet 17124481: A 10937	J133-0110-1208 Other USD 01-DEC-08	Carbon Storage Project	(60,012.94)
Dec-08	THRIFTY CAR RENTAL 1 #798791	J133-0110-1208 Other USD 01-DEC-08	Carbon Storage Project	(69,488.64)
Jan-09	VCM*KY TRANS CABINET #798791	15-JAN-2009 11:27 KUTL	JPMORGAN CHASE BANK	842.70
Feb-09	KENTUCKY STATE TREASURER	27-JAN-2009 11:33 KUTL	JPMORGAN CHASE BANK	506.00
Feb-09	JRM Spreadsheet 17657766: A 4726	531208	WATER USE FEES	32,411.66
Feb-09	KENTUCKY STATE TREASURER	KENTUC020909	Adjust estimated sales tax	23,332.45
Mar-09	EPRI	EP00357875	sales tax	1,290.00
Mar-09	EPRI	EP00359009	EPR: 66161-TC Life Mgmt of CSEF Steels Including Grade 5	10,000.00
Mar-09	EPRI	EP00357841	EPR: 66161-TC NDE Proficiency Demonstrations Invoice EI	6,281.25
Mar-09	EPRI	EP00358034	EPR: 63678-TC EDF Renewable Reinvestment EP0035784	5,025.00
Mar-09	EPRI	EP00358111	Invoice #EP00358034 - TC Ohio River CWIS Research cod I	23,940.00
May-09	KENTUCKY STATE TREASURER	530309	WATER USE FEES	3,075.03
Jul-09	EPRI	EP00365916	EPR: 68870-TC Continuous Particulate Matter (PM) Monitor	21,991.24
Aug-09	KENTUCKY STATE TREASURER	KENTUC081109	WATER USE FEES FOR THE CALENDAR QTR ENDED 6/	10,500.00
Oct-09	EPRI	EP00369396	EPR: 69031-TC Continuous Boiler Tuning Demo w/ ZoloBO:	101,500.00
Oct-09	SLR Spreadsheet 19815948: A 13047	J255-0020-1009 Adjustment USD 01-OCT	EPR: Energy Svcs	18,082.00
Oct-09	BELLOMY RESEARCH INC	91018	Residential Competitive CSAT Tracker	4,900.00
Oct-09	CMJ Spreadsheet 19808265: A 5725	J100-0110-1009 Adjustment USD 01-OCT	RECLASS UNBILLED IBEW CHARGES TO OPERATING	2,944.58
Oct-09	CMJ Spreadsheet 19808265: A 5725	J100-0110-1009 Accrual USD 31-OCT-09	Legal Accrual - Generation	2,676.90
Oct-09	JWB Spreadsheet 19824112: A 26465	J003-0020-1009 Adjustment USD 01-OCT	RECLASS UNBILLED IBEW CHARGES TO OPERATING	2,333.01
Oct-09	CMJ Spreadsheet 19808265: A 5725	J100-0110-1009 Adjustment USD 01-OCT	RECLASS UNBILLED IBEW CHARGES TO OPERATING	1,803.05
Oct-09	CMJ Spreadsheet 19808265: A 5725	J100-0110-1009 Adjustment USD 01-OCT	RECLASS UNBILLED IBEW CHARGES TO OPERATING	803.07
Oct-09	CMJ Spreadsheet 19808265: A 5725	J100-0110-1009 Adjustment USD 01-OCT	RECLASS UNBILLED IBEW CHARGES TO OPERATING	575.86
Oct-09	CMJ Spreadsheet 19808265: A 5725	J100-0110-1009 Adjustment USD 01-OCT	RECLASS UNBILLED IBEW CHARGES TO OPERATING	509.57
Oct-09	CMJ Spreadsheet 19808265: A 5725	J100-0110-1009 Adjustment USD 01-OCT	RECLASS UNBILLED IBEW CHARGES TO OPERATING	509.57
Various	Various	Various	Various - Under \$500	8,084.28
TOTAL MISCELLANEOUS				210,926.18
				\$ 1,831,968.98

Kentucky Utilities		
Case No. 2009-00548		
Analysis of Account No. 426 - Other Income Deductions For the Test Year		
Line No.	Item (a)	Amount (b)
1.	Donations	\$ 491,410
2.	Expenditures for certain Civic, Political and Related Activities	859,251
3.	Other Deductions	
	Penalties	(1,763,101)
	Life Insurance	(2,047,006)
	Mark-to-Market Non-hedging Losses	809,583
	Other Miscellaneous Deductions	2,042,756
	Total	(957,768)
4.	Total	\$ 392,893

Note: Information presented above is on a total company basis. Since account 426 is not included in the ratemaking process a jurisdictional breakdown is not calculated.

Kentucky Utilities 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	COMMERCE LEXINGTON	21516173	SPONSOR-SMALL BUS AWARDS DINNER	\$ 1,500.00
Nov-08	KCTCS FOUNDATION INC	KCTCSF102308	AWARDS DINNER SPONSOR	1,500.00
Nov-08	AMERICAN COALASH ASSOCIATION	AMERIC110708	SPONSOR-WORLD OF COAL ASH CONTRIBUTION	1,188.00
Nov-08	WINTER CARE ENERGY FUND	WINTER110308	CONTRIBUTION	1,024.00
Nov-08	DOWNTOWN LEXINGTON COR #102954	28-OCT-2008 14:51 SERV	JPMORGAN CHASE BANK	1,000.00
Nov-08	KET	KET110308	SUPPORT FOR 40TH ANNIVERSARY DINNER	1,000.00
Nov-08	MORRIS ADVERTISING SPE #181479	28-OCT-2008 14:51 SERV	JPMORGAN CHASE BANK	810.00
Nov-08	LFUCG DIVISION OF REVENUE	0994000222986	Provide environmental waste pick at the EW Brown Generating Station	602.66
Nov-08	MONTGOMERY COUNTY COUNCIL FOR THE ARTS	LFUCGD110308	SPONSOR	500.00
Nov-08	VOLUNTEERS OF AMERICA OF KY INC	MONTGO111308	ADVENT MUSICAL SPONSOR	500.00
Nov-08	WINCHESTER CLARK COUNTY CHAMBER	VOLUNT111308	GINGERBREAD HOUSE AUCTION SPONSOR	500.00
Dec-08	WOODSONG INC	WINCHE102908	APPRECIATION SPONSOR	500.00
Dec-08	CORE COMMITTEE INC	WOODSO121008	Sponsor of The Walden Project	37,500.00
Dec-08	LEXINGTON CELEBRATES THE SEASON	WOODSO121008	Sponsor of The Walden Project	18,750.00
Dec-08	WINTER CARE ENERGY FUND	CORECO121608	CORPORATE CONTRIBUTION	5,000.00
Dec-08	WINTER CARE ENERGY FUND	LEXING121008	2008 SPONSOR	5,000.00
Dec-08	WINTER CARE ENERGY FUND	WINTER121908	WINTER HELP	5,000.00
Dec-08	WINTER CARE ENERGY FUND	WINTER120308	CONTRIBUTION	4,900.59
Dec-08	CHAMBER OF COMMERCE #102954	25-DEC-2008 21:05 SERV	JPMORGAN CHASE BANK	3,000.00
Dec-08	CHAMBER OF COMMERCE #102954	25-DEC-2008 21:05 SERV	JPMORGAN CHASE BANK	2,500.00
Dec-08	LEXINGTON CELEBRATES THE SEASON	LEXING121008	2008 SPONSOR	2,500.00
Dec-08	LEXINGTON CELEBRATES THE SEASON	LEXING121008	2008 SPONSOR	2,500.00
Dec-08	NICHOLAS HISTORICAL SOCIETY	NICHOL121808	RESTORE NEON KU SIGN	1,500.00
Dec-08	CHAMBER OF COMMERCE MAYSVILLE	CHAMBE121808	2009 RESOURCE GUIDE SPONSOR	900.00
Dec-08	SPORTS IMAGE INC	1016	RENEWAL SPONSOR-4 YR	900.00
Dec-08	DIVERSITY ADVENTURES #181479	25-DEC-2008 21:05 SERV	Items for 4H Camps & School Events	875.59
Dec-08	AMERICAN RED CROSS	AMERIC121708	PPR BREAKFAST SPONSOR	500.00
Dec-08	LOUISVILLE SCIENCE CENTER	LOUISV121608	ANNUAL FUND GOAL	500.00
Jan-09	UNIVERSITY OF KENTUCKY	UNIVER012909	4TH FINAL PYMT-K FUND	50,000.00
Jan-09	MASS PRODUCTION, INC. #160721	27-JAN-2009 11:34 SERV	Expenses for Sponsorship of Walden Project	8,373.82
Jan-09	MASS PRODUCTION, INC. #160721	27-JAN-2009 11:34 SERV	Expenses for Sponsorship of Walden Project	4,186.90
Jan-09	LEADERSHIP CENTRAL KENTUCKY	LEADER010509	DONATION	1,000.00
Jan-09	MODEL HIGH SCHOOL SWIM BOOSTERS	MODELH010809	SWIMMING COMPETITION SPONSOR	1,000.00
Jan-09	TOP USA CORP #181479	27-JAN-2009 11:34 SERV	Giveaways at Community and School Events	969.52
Jan-09	DICKENSON COUNTY CHAMBER OF COMMERCE	DICKEN012309	SPONSOR	500.00
Jan-09	THE KENTUCKY SOCIETY OF WASHINGTON	THEKEN010609	2009 BLUEGRASS BALL SPONSOR	500.00
Feb-09	HOME ENERGY ASSISTANCE	J556-0110-0209	CONTRIBUTION	58,506.30
Feb-09	HERRINGTON LAKE CONSERVATION LEAGUE	HERRIN020909	ANNUAL DONATION-LAKE CLEANUP	25,000.00
Feb-09	CAMPBELLVILLE UNIVERSITY	CAMPBE012909	EDUCATION TEACHER ACADEMY	10,000.00
Feb-09	WINTER CARE ENERGY FUND	WINTER022009	DECEMBER 2008 CONTRIBUTION	6,626.16
Feb-09	WINTER CARE ENERGY FUND	WINTER021909	JANUARY 2009 CONTRIBUTION	5,653.10
Feb-09	LEXARTS	YOUNGART109	SCHOLARSHIP PROGRAM	3,000.00
Feb-09	YMCA BLACK ACHIEVERS	109	BANQUET SPONSOR	3,000.00
Feb-09	WOMEN LEADING KY	WOMENL020409	SPONSOR CONFERENCE	1,500.00
Feb-09	WAL-MART #0692 #743748	16-FEB-2009 16:20 SERV	Donated Items During the Ice Storm	1,031.22
Feb-09	LOGANS FORT FOUNDATION INC	LOGANS020909	INVESTMENT SUPPORT	1,000.00
Feb-09	COMMERCE LEXINGTON	2153726	ANNUAL DINNER SPONSOR	700.00
Feb-09	WM SUPERCENTER #102954	16-FEB-2009 16:20 SERV	Donated Items During the Ice Storm	556.50

Kentucky Utilities 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	ARTS COMMISSION OF DANVILLE/BOYLE CO	3400	GALLERY HOP STOP SPONSOR	500.00
Feb-09	ARTS COMMISSION OF DANVILLE/BOYLE CO	3410	GALLERY HOP STOP SPONSOR	500.00
Feb-09	LEADERSHIP KENTUCKY FOUNDATION INC	J553-0110-0309	2009 PROGRAM SPONSOR	60,624.01
Mar-09	HOME ENERGY ASSISTANCE	WINTER030409	CONTRIBUTION	4,871.30
Mar-09	WINTER CARE ENERGY FUND	KET032009	CK TO MARIA COUCH - BOC 3	2,500.00
Mar-09	KET	URBANL022409	SPONSOR SUMMER CELEBRATION	2,500.00
Mar-09	URBAN LEAGUE OF LEX FAYETTE COUNTY	AMERIC032609	ANNUAL GIVING CMAPIGN	1,500.00
Mar-09	AMERICAN CANCER SOCIETY INC	BOYSCO031709	BELL CO RELAY FOR LIFE 2009	1,500.00
Mar-09	BOY SCOUTS OF AMERICA	AMERIC032309	BRONZE SPONSOR	500.00
Mar-09	AMERICAN RED CROSS	BLUEGR032409	SPONSOR RUN FOR THE RED 10K/5K	500.00
Mar-09	BLUEGRASS TOMORROW INC	BLUEGR022009	ANNUAL MEMBER SPONSOR	12,000.00
Apr-09	BLUEGRASS STATE GAMES	WINTER040609	SPONSOR	9,834.78
Apr-09	WINTER CARE ENERGY FUND	THETRI030909	CONTRIBUTION	5,000.00
Apr-09	THE TRIANGLE FOUNDATION	KMBC042109	DONATION	2,860.00
Apr-09	KMBC	DOWNT0040609	BUS OPPORTUNITY FAIR	2,500.00
Apr-09	DOWNTOWN LEXINGTON CORP	INTERN040909	STAR AWARDS SPONSOR	2,500.00
Apr-09	INTERNATIONAL BAR B Q FESTIVAL	LEXING040209	FESTIVAL SPONSOR 2009	1,500.00
Apr-09	LEXINGTON SISTER CITIES COMMISSION	EDISON041609	MILLION DOLLAR HOLE-IN-ONE CONTEST	1,276.00
Apr-09	EDISON ELECTRIC INSTITUTE	18757	SPONSOR FEE	1,100.00
Apr-09	KMBC	LEXING042009	25TH ANNIVERSARY SPONSOR	1,000.00
Apr-09	LEXINGTON FESTIVAL COMMITTEE	309	4TH OF JULY CELEBRATION SPONSOR	1,000.00
Apr-09	RUSSELL COUNTY FAIR ASSOCIATION	8217	ESSAY CONTEST SPONSOR	500.00
Apr-09	UK FRIENDS OF THE ARBORETUM	YMCAOF040109	ARBOR DAY SPONSOR	5,000.00
Apr-09	YMCA OF GREATER LOUISVILLE	0910	CONTRIBUTIONS	3,000.00
May-09	HEALTH KENTUCKY INC	JUNIOR050509	ADOPT-A-SCHOOL SPONSOR	2,500.00
May-09	JUNIOR ACHIEVEMENT OF THE BLUEGRASS INC	LEXING052209	CONTRIBUTION	2,500.00
May-09	ACHIEVEMENT OF THE BLUEGRASS INC	2257	DONATION	2,500.00
May-09	MEADE COUNTY FAIR INC	NATION050409	GOLD SPONSOR	2,250.00
May-09	NATIONAL KIDNEY FOUNDATION OF KENTUCKY	7043	Gardenscapes - seedlings for reforest the bluegrass	2,131.84
May-09	GARDENSCAPES GARDEN CTR AND LANDSCAPE CO	WINTER052109	APRIL 2009 CONTRIBUTION TO WINTERCARE ENERGY FUND	1,000.00
May-09	WINTER CARE ENERGY FUND	ALPHA052709	CONTRIBUTION	650.00
May-09	WINTER CARE ENERGY FUND	JAHALL052709	DONATIONS	500.00
May-09	ALPHA PHI ALPHA FRATERNITY INC	ONE TIME VENDOR	CHARITABLE CONTRIBUTION	500.00
May-09	JUNIOR ACHIEVEMENT OF THE BLUEGRASS INC	ONE TIME VENDOR	CONTRIBUTION	1,000.00
May-09	CAMP BLANTON TRUST INC	LEBAN052109	SPONSOR	1,000.00
Jun-09	SOMERSET COMMUNITY COLLEGE EARTH DAY CELEBRATION	WINTER062409	CONTRIBUTION	514.10
Jun-09	CHAMBER OF COMMERCE MARION CO	J553-0110-0609	CONTRIBUTION CORRECTION	(4,917.39)
Jun-09	POKE SALLET FESTIVAL	PHICHA072709	CONTRIBUTION	5,000.00
Jun-09	WINTER CARE ENERGY FUND	CARNEG070109	BACK TO SCHOOL BASH SPONSOR	500.00
Jun-09	WINTER CARE ENERGY FUND	FESTIV072009	CONTRIBUTION	1,000.00
Jul-09	PRICHARD COMMITTEE FOR ACADEMIC EXCELLENCE	KCTSCF082509	CONTRIBUTION	1,000.00
Aug-09	FESTIVAL OF THE HORSE	KMBC082509	PRESIDENTS GALA	920.00
Aug-09	CARNEGIE CENTER FOR LITERACY	CITIZEO82809	GOLD SPONSOR	700.00
Aug-09	KCTCS FOUNDATION INC	CENTRA081909	ANNUAL AWARDS BANQUET SPONSOR	500.00
Aug-09	KMBC	DANIEL081909	SPONSOR FESTIVAL	500.00
Aug-09	CITIZEN POLICE ACADEMY ALUMNI ASSOCIATION	DUES200924	Donation	6,582.00
Aug-09	CENTRAL CITY MUSIC FESTIVAL			
Aug-09	DANIEL BOONE PIONEER FESTIVAL			
Sep-09	EDISON ELECTRIC INSTITUTE			

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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
Sep-09	CORE COMMITTEE INC	CORECO090109	3RD INSTALLMENT- FORT KNOX SUPPORT	5,000.00
Sep-09	JUNIOR ACHIEVEMENT OF THE BLUEGRASS INC	JUNIOR090309	ADOPT A SCHOOL SPONSOR	3,350.00
Sep-09	TRIMBLE COUNTY APPLE FESTIVAL	TRIMBL090409	SPONSOR FESTIVAL	2,500.00
Sep-09	BLUEGRASS GREENWORKS INC	1005	GREEN EXPO SPONSOR	1,000.00
Sep-09	KET	KET082709	SPONSOR-NATIONAL PARKS LIVE	1,000.00
Sep-09	SUSAN G KOMAN	SUSANG090809	PINK TIE GALA SPONSOR	1,000.00
Sep-09	GREAT AMERICAN BRASS BAND FESTIVAL	GREATA092209	SPONSOR	500.00
Sep-09	HERRINGTON LITES	HERRIN091409	FIREWORKS SPONSOR	500.00
Sep-09	WESLEY GROUP	WESLEY090909	SPONSOR SCHOOL SUPPLIES	500.00
Sep-09	WISE CO VA CHAMBER OF COMMERCE	WISECO092109	SPONSOR GOLF TOURNAMENT	500.00
Oct-09	COMMUNITY ACTION COUNCIL	COMMUN100909	REPAIR AFFAIR SPONSOR	3,809.99
Oct-09	KMBC	KMBC093009	SILVER SPONSOR	2,300.00
Oct-09	BLACK CHURCH COALITION OF THE	BLACKC101509	DONATION	1,000.00
Oct-09	COMMERCE LEXINGTON	J198-0100-1009 Adjustment USD 01-OCT-09	GOLD SPONSOR	1,000.00
Oct-09	WINTER CARE ENERGY FUND	WINTER100409	SEPTEMBER CONTRIBUTION	597.94
Oct-09	AMERICAN RED CROSS	AMERIC102109	HOLIDAY ASSISTANCE PROGRAM	500.00
Oct-09	CAMPBELLSVILLE-TAYLOR COUNTY	CAMPBE092909	4TH OF JULY CELEBRATION SPONSOR	500.00
Oct-09	CEDAR WEST INC	CEDARW092909	SPONSOR COAL INDUSTRY	500.00
Oct-09	HICKMAN COUNTY-CIVIL WAR DAYS	HICKMA092909	DONATION	500.00
Oct-09	HORSE CAVE HERITAGE FESTIVAL	HORSEC092909	SPONSOR HERITAGE FESTIVAL	500.00
Oct-09	LIVERMORE LIONS CLUB	LIVERM101909	HORSEMAS FOR KIDS	500.00
Various	Various	Various	CHRISTMAS FOR KIDS	500.00
Total Donations			Various - Under \$500	21,920.76
				491,409.69
Sep-09	EDISON ELECTRIC INSTITUTE	DUES200924	Lobbying Expense	59,472.62
Sep-09	CENTER FOR ENERGY & ECONOMIC DEVELOPMENT	092331	ACCCE Annual Assessment	14,059.09
Oct-09	COAL UTILIZATION RESEARCH COUNCIL	718	MEMBER DUES	9,800.00
Dec-08	PFGPROFORMA #102954	16-DEC-2008 12:50 SERV	JPMORGAN CHASE BANK	9,257.19
Oct-09	WATERWAYS COUNCIL INC	51208	ANNUAL DUES	3,168.77
Nov-08	POWER OF ONE	POWERO112108	INCENTIVE GIFT BACK BY EMP	2,812.50
Nov-08	PFGPROFORMA #102954	17-NOV-2008 13:20 SERV	JPMORGAN CHASE BANK	2,028.05
Dec-08	HUNTON AND WILLIAMS LLP	G627040	SERVICES	2,012.42
Nov-08	HUNTON AND WILLIAMS LLP	G609619	GOVERNMENT RELATIONS	2,007.20
Dec-08	HUNTON AND WILLIAMS LLP	G644933	SERVICES	2,000.02
Dec-08	HUNTON AND WILLIAMS LLP	DECEMBER	SERVICES	2,000.00
Dec-08	HUNTON AND WILLIAMS LLP	G649225	SERVICES	2,000.00
Feb-09	HUNTON AND WILLIAMS LLP	G679324	GOVERNMENT RELATIONS	2,000.00
Apr-09	HUNTON AND WILLIAMS LLP	G692803	SERVICES	2,000.00
Jun-09	HUNTON AND WILLIAMS LLP	G725636	GOVERNMENT RELATIONS	2,000.00
Jul-09	HUNTON AND WILLIAMS LLP	G746347	SERVICES	2,000.00
Aug-09	HUNTON AND WILLIAMS LLP	G760711	GOVERNMENT RELATIONS	2,000.00
Aug-09	HUNTON AND WILLIAMS LLP	G777072	LEGAL SERVICE	2,000.00
Sep-09	HUNTON AND WILLIAMS LLP	G794375	SERVICES	2,000.00
Nov-08	THE ROTUNDA GROUP LLC	1067	GOVERNMENT RELATIONS	1,791.38
Dec-08	THE ROTUNDA GROUP LLC	1085	GOVERNMENT RELATIONS-NOV	1,791.38
Dec-08	THE ROTUNDA GROUP LLC	1100	GOVERNMENT RELATIONS-DEC	1,791.38
Jan-09	THE ROTUNDA GROUP LLC	1101	Government Relations Services	1,791.38

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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
Mar-09	THE ROTUNDA GROUP LLC	1137	GOVERNMENT RELATIONS	1,791.38
Apr-09	THE ROTUNDA GROUP LLC	1163	GOVERNMENT RELATIONS	1,791.38
Jun-09	THE ROTUNDA GROUP LLC	1208	GOVERNMENT RELATIONS	1,791.38
Jul-09	THE ROTUNDA GROUP LLC	1228	Government Relations Services	1,624.00
Oct-09	THE LANSBURGH	THELAN1009	OCT LEASE-MIKE BEER	1,552.50
Feb-09	AMERICAN EXPRESS CORP	DAVID FREIBERT JR 12/26/2008	EMPLOYEE EXPENSE REPORT DATED 16-FEB-09	1,541.42
Jul-09	THE ROTUNDA GROUP LLC	1184	Government Relations Services	1,541.42
Jul-09	THE ROTUNDA GROUP LLC	1228	Government Relations Services	1,541.42
Aug-09	THE ROTUNDA GROUP LLC	1247	Government Relations Services	1,541.42
Sep-09	THE ROTUNDA GROUP LLC	1261	GOVERNMENT RELATIONS	1,541.42
Oct-09	THE ROTUNDA GROUP LLC	1279	GOVERNMENT RELATIONS	1,541.42
Feb-09	THE LANSBURGH	THELAN0309	MAR LEASE-MIKE BEER	1,462.80
Apr-09	THE LANSBURGH	THELAN0409	APR LEASE-MIKE BEER	1,462.80
Apr-09	THE LANSBURGH	THELAN0509	MAY LEASE-MIKE BEER	1,462.80
May-09	THE LANSBURGH	THELAN0609	JUNE LEASE-MIKE BEER	1,462.80
Jun-09	THE LANSBURGH	THELAN0709	JULY LEASE-MIKE BEER	1,462.80
Jul-09	THE LANSBURGH	THELAN0809	AUG LEASE - MIKE BEER	1,462.80
Sep-09	THE LANSBURGH	THELAN0909	SEPT LEASE - MIKE BEER	1,462.80
Dec-08	THE LANSBURGH	THELAN120108	DEC LEASE-MIKE BEER	1,462.80
Dec-08	PG&P/PROFORMA #102954	25-DEC-2008 21:05 SERV	JPMORGAN CHASE BANK	1,308.75
Jan-09	KY ASC OF MANUFACTURER #541604	15-JAN-2009 11:27 SERV	JPMORGAN CHASE BANK	1,200.00
Sep-09	EDISON ELECTRIC INSTITUTE	1000082883	USWAG Dues	1,080.00
Aug-09	BEER, MICHAEL	222047	Lodging	984.94
Oct-09	ENVIRONMENT & ENERGY P #854679	14-OCT-2009 13:13 SERV	JPMORGAN CHASE BANK	916.50
Dec-08	ENVIRONMENT & ENERGY P #541604	16-DEC-2008 12:50 SERV	JPMORGAN CHASE BANK	878.00
Aug-09	BEER, MICHAEL	220826	Dues	837.50
Nov-08	STOR-ALL DOWNTOWN #743999	17-NOV-2008 13:20 SERV	JPMORGAN CHASE BANK	788.00
Sep-09	COAL UTILIZATION RESEARCH COUNCIL	121	Specialty Funded Activities Project Dues	666.00
Jul-09	CURLESS FAMILY PARTNERSHIP	2009U63Q	JPMORGAN CHASE BANK	666.00
Oct-09	CURLESS FAMILY PARTNERSHIP	2009U64Q	3RD QTR RENT	666.00
Apr-09	CURLESS FAMILY PARTNERSHIP	CURLES042709	4TH QTR RENT	666.00
Dec-08	CURLESS FAMILY PARTNERSHIP	CURLES120408	LEASE	666.00
Jan-09	GALLERY WATCH #718072	15-JAN-2009 11:27 SERV	1ST QTR RENT	574.77
May-09	AMERICAN EXPRESS CORP	DAVID FREIBERT JR 03/28/2009	JPMORGAN CHASE BANK	548.01
Oct-09	NATIONAL JOURNAL GROUP #854679	14-OCT-2009 13:13 SERV	EMPLOYEE EXPENSE REPORT DATED 30-APR-09	538.20
Dec-08	THORNTONS #0020 Q35 #102954	24-NOV-2008 12:57 SERV	JPMORGAN CHASE BANK	500.00
Nov-08		Labor	Labor	39,686.26
Dec-08		Labor	Labor	34,536.36
Jan-09		Labor	Labor	42,138.43
Feb-09		Labor	Labor	55,418.44
Mar-09		Labor	Labor	57,536.31
Apr-09		Labor	Labor	55,208.07
May-09		Labor	Labor	50,057.79
Jun-09		Labor	Labor	52,879.66
Jul-09		Labor	Labor	50,516.38
Aug-09		Labor	Labor	59,432.32
Sep-09		Labor	Labor	67,763.10
Oct-09		Labor	Labor	66,635.80

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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
Various	Various	Various	Various - Under \$500	56,422.31
Total Civic and Political				859,250.80
Nov-08	JLG Spreadsheet 16668524: A 5084	J057-0110-1108 Adjustment USD 01-NOV-08	Life Insurance	(213,365.45)
Nov-08	JLG Spreadsheet 16668524: A 5084	J057-0110-1108 Adjustment USD 01-NOV-08	Life Insurance	58,802.04
Dec-08	JLG Spreadsheet 16987617: A 5084	J057-0110-1208 Adjustment USD 01-DEC-08	Life Insurance	(213,365.40)
Dec-08	JLG Spreadsheet 16987617: A 5084	J057-0110-1208 Adjustment USD 01-DEC-08	Life Insurance	58,802.00
Jan-09	JLG Spreadsheet 17383578: A 5084	J057-0110-0109 Adjustment USD 01-JAN-09	Life Insurance	(213,365.40)
Jan-09	JLG Spreadsheet 17383578: A 5084	J057-0110-0109 Adjustment USD 01-JAN-09	Life Insurance	58,802.00
Feb-09	JLG Spreadsheet 17671143: A 5084	J057-0110-0209 Adjustment USD 01-FEB-09	Life Insurance	(242,955.94)
Feb-09	JLG Spreadsheet 17671143: A 5084	J057-0110-0209 Adjustment USD 01-FEB-09	Life Insurance	58,802.04
Mar-09	JLG Spreadsheet 17957518: A 5084	J057-0110-0309 Adjustment USD 01-MAR-09	Life Insurance	(1,034,708.23)
Mar-09	JLG Spreadsheet 17957518: A 5084	J057-0110-0309 Adjustment USD 01-MAR-09	Life Insurance	56,877.60
Apr-09	JLG Spreadsheet 18207815: A 5084	J057-0110-0409 Adjustment USD 01-APR-09	Life Insurance	(146,680.79)
Apr-09	JLG Spreadsheet 18207815: A 5084	J057-0110-0409 Adjustment USD 01-APR-09	Life Insurance	56,877.60
May-09	JLG Spreadsheet 18491265: A 5084	J057-0110-0509 Adjustment USD 01-MAY-09	Life Insurance	(146,680.79)
May-09	JLG Spreadsheet 18491265: A 5084	J057-0110-0509 Adjustment USD 01-MAY-09	Life Insurance	56,877.60
Jun-09	JLG Spreadsheet 18788212: A 5084	J057-0110-0609 Adjustment USD 01-JUN-09	Life Insurance	(138,841.61)
Jun-09	JLG Spreadsheet 18788212: A 5084	J057-0110-0609 Adjustment USD 01-JUN-09	Life Insurance	51,848.48
Jun-09	JLG Spreadsheet 18788212: A 5084	J057-0110-0609 Adjustment USD 01-JUN-09	Life Insurance	1,908,939.62
Jul-09	JLG Spreadsheet 19046023: A 5084	J057-0110-0709 Adjustment USD 01-JUL-09	Life Insurance	(138,841.61)
Jul-09	JLG Spreadsheet 19046023: A 5084	J057-0110-0709 Adjustment USD 01-JUL-09	Life Insurance	51,848.48
Aug-09	JLG Spreadsheet 19282797: A 5084	J057-0110-0809 Adjustment USD 01-AUG-09	Life Insurance	(138,841.61)
Aug-09	JLG Spreadsheet 19282797: A 5084	J057-0110-0809 Adjustment USD 01-AUG-09	Life Insurance	51,848.48
Sep-09	JLG Spreadsheet 19540344: A 5084	J057-0110-0909 Adjustment USD 01-SEP-09	Life Insurance	(138,841.61)
Sep-09	JLG Spreadsheet 19540344: A 5084	J057-0110-0909 Adjustment USD 01-SEP-09	Life Insurance	51,848.48
Oct-09	JLG Spreadsheet 19767732: A 5084	J057-0110-1009 Adjustment USD 01-OCT-09	Life Insurance	(138,841.61)
Oct-09	JLG Spreadsheet 19767732: A 5084	J057-0110-1009 Adjustment USD 01-OCT-09	Life Insurance	51,848.48
Jun-09	SKS Spreadsheet 18837370: A 8920	J001-0110-0609 Adjustment USD 01-JUN-09	GENERAL AMERICAN LIFE	(1,860,974.72)
Total Life Insurance				(2,047,006.17)
Nov-08	MAM Spreadsheet 16767306: A 26176	J027-0110-1108 Adjustment USD 30-NOV-08	MTM Losses - NonHedging	53,121.03
Nov-08	MAM Spreadsheet 16768896: A 26176	J024-0110-1108 Adjustment USD 30-NOV-08	MTM Losses - Proprietary - Netting	81,126.52
Dec-08	MAM Spreadsheet 17088396: A 26176	J027-0110-1208 Adjustment USD 31-DEC-08	MTM Losses - Proprietary - Netting	(132,952.25)
Dec-08	MAM Spreadsheet 17088587: A 26176	J024-0110-1208 Adjustment USD 31-DEC-08	MTM Losses - Proprietary - Netting	(1,295.30)
Sep-09	LMO Spreadsheet 19557440: A 26020	J027-0110-0909 Adjustment USD 30-SEP-09	MTM Losses - NonHedging	503,677.53
Sep-09	LMO Spreadsheet 19557682: A 26020	J024-0110-0909 Adjustment USD 30-SEP-09	MTM Losses - Proprietary - Netting	351,774.32
Oct-09	LMO Spreadsheet 19798954: A 26020	J027-0110-1009 Adjustment USD 31-OCT-09	MTM Losses - NonHedging	(65,414.23)
Oct-09	LMO Spreadsheet 19814262: A 26020	J024-0110-1009 Adjustment USD 31-OCT-09	MTM Losses - Proprietary - Netting	19,546.04
Total Mark-to-Market Non-hedging Losses				809,583.66
Dec-08	AMERICAN EXPRESS CORP	MELODY HULSE 11/26/2008	EMPLOYEE EXPENSE REPORT DATED 19-DEC-08	209.46
Dec-08	AMERICAN EXPRESS CORP	MELODY HULSE 11/26/2008	EMPLOYEE EXPENSE REPORT DATED 19-DEC-08	173.86
Dec-08	BWS Spreadsheet 17094849: A 10937	J131-0110-1208 Other USD 01-DEC-08	Brown NOV Penalty	(1,800,000.00)
Jan-09	AMERICAN EXPRESS CORP	LOURIE KEENE 10/25/2008	EXP RPT	112.37
Jan-09	AMERICAN EXPRESS CORP	LOURIE KEENE 10/25/2008	EXP RPT	93.27
Feb-09	AMERICAN EXPRESS CORP	LOURIE KEENE 12/26/2008	EMPLOYEE EXPENSE REPORT DATED 22-JAN-09	8,907.10

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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
Feb-09	AMERICAN EXPRESS CORP	LOURIE KEENE 12/26/2008	EMPLOYEE EXPENSE REPORT DATED 22-JAN-09	7,392.81
Jun-09	JWB Spreadsheet 18787495: A 26465	J129-0110-0609 Accrual USD 01-JUN-09	Tyrone NOV	10,000.00
Jun-09	MMK Spreadsheet 18847574: A 6172	J146-0110-0609 Accrual USD 30-JUN-09	Tyrone NOV	10,000.00
Aug-09	KENTUCKY STATE TREASURER	KENTUC080309	PENALTY	10.00
	Total Penalties			(1,763,101.13)
Nov-08	NEI GLOBAL RELOCATION COMPANY	152686	Relocation Expense	4,738.97
Nov-08	NEI GLOBAL RELOCATION COMPANY	155901	Relocation Expense	4,679.47
Nov-08	AMERICAN EXPRESS CORP	CHERYL JOHNSON 10/27/2008	EMPLOYEE EXPENSE REPORT DATED 03-NOV-08	2,291.99
Nov-08	DARAE AND FRIENDS CATE #214635	17-NOV-2008 13:20 SERV	JPMORGAN CHASE BANK	1,053.38
Nov-08	KROGERONLINEGIFTCARD#8 #964992	17-NOV-2008 13:19 KUTL	JPMORGAN CHASE BANK	1,044.31
Nov-08	PJS Spreadsheet 16776721: A 8692	J303-0020-1108 Intercompany USD 30-NOV-08 0020	Housing	812.03
Nov-08	FROST BROWN TODD LLC	10490855	PROFESSIONAL SERVICES	751.50
Nov-08	NEI GLOBAL RELOCATION COMPANY	159086	Relocation Expense	690.00
Nov-08	NEI GLOBAL RELOCATION COMPANY	155912	Relocation Expense	571.20
Nov-08	NEI GLOBAL RELOCATION COMPANY	Reverses "J003-0020-1008 Other USD 31-OCT-08 NOV-2008"06-NI Legal Accrual - KU Dist(Telecom)	(65,536.30)	
Nov-08	NEI GLOBAL RELOCATION COMPANY	J131-0110-1208 Other USD 01-DEC-08	1,200,000.00	
Nov-08	BWS Spreadsheet 17084848: A 10937	J127-0110-1208 Adjustment USD 01-DEC-08	19,000.00	
Dec-08	FROST BROWN TODD LLC	10488663	Brown NOV Trees & Retrafits	13,540.50
Dec-08	FROST BROWN TODD LLC	10488979	James Settlement	10,672.00
Dec-08	FROST BROWN TODD LLC	10460895	PROFESSIONAL SERVICES	10,432.50
Dec-08	FROST BROWN TODD LLC	10477512	PROFESSIONAL SERVICES	8,320.00
Dec-08	FROST BROWN TODD LLC	10473210	PROFESSIONAL SERVICES	7,475.00
Dec-08	FROST BROWN TODD LLC	10484011	PROFESSIONAL SERVICES	5,330.00
Dec-08	FROST BROWN TODD LLC	1DEC08	PROFESSIONAL SERVICES	5,281.07
Dec-08	C & S H INC	10499719	Consulting Services	4,206.00
Dec-08	FROST BROWN TODD LLC	24-NOV-2008 12:57 KUTL	PROFESSIONAL SERVICES	3,651.46
Dec-08	WALMART.COM #497800	10499725	JPMORGAN CHASE BANK	3,627.00
Dec-08	FROST BROWN TODD LLC	10501650	PROFESSIONAL SERVICES	3,449.64
Dec-08	FROST BROWN TODD LLC	16-DEC-2008 12:57 SERV	PROFESSIONAL SERVICES	3,418.80
Dec-08	PFG*PROFORMA #030273	J553-0110-1208 Adjustment USD 01-DEC-08	JPMORGAN CHASE BANK	2,255.00
Dec-08	LANDSENBUSINESS #096712	J182-0100-1208 Adjustment USD 01-DEC-08	JPMORGAN CHASE BANK	1,846.23
Dec-08	RAD-KRB Spreadsheet 16923688: A 26198	J182-0100-1208 Adjustment USD 01-DEC-08	Other Deductions	1,846.23
Dec-08	KLT Spreadsheet 17138591: A 4800	J182-0100-1208 Adjustment USD 01-DEC-08	Reclass Misc Fuels Dept Charges	1,207.50
Dec-08	RCJ Spreadsheet 17127134: A 10216	25-DEC-2008 21:05 SERV	Fuels Dept Churchhill Downs Meals	1,133.12
Dec-08	CINEMA 4 #224324	CHARLES HUDSON 11/26/2008	JPMORGAN CHASE BANK	950.25
Dec-08	AMERICAN EXPRESS CORP	PAUL THOMPSON 11/26/2008	FutureGen Meeting	903.04
Dec-08	AMERICAN EXPRESS CORP	25-DEC-2008 12:57 SERV	JPMORGAN CHASE BANK	829.72
Dec-08	PFG*PROFORMA #175007	24-NOV-2008 12:57 SERV	JPMORGAN CHASE BANK	812.03
Dec-08	MOTIVATORS INC #507114	J302-0020-1208 Intercompany USD 31-DEC-08 0020	Housing	763.80
Dec-08	PJS Spreadsheet 17068853: A 8692	10506197	PROFESSIONAL SERVICES	733.15
Dec-08	FROST BROWN TODD LLC	877149	Invoice 877149	700.00
Dec-08	BURCHETT, BETTY	16-DEC-2008 12:50 KUTL	JPMORGAN CHASE BANK	622.81
Dec-08	FOOD CITY #698 #502561	24-NOV-2008 12:57 SERV	JPMORGAN CHASE BANK	614.20
Dec-08	DIVERSITY ADVENTURES I #100623	16-DEC-2008 12:50 SERV	JPMORGAN CHASE BANK	568.25
Dec-08	OUR BEST RESTAURANT #224324	DDCATR121908	Full Service Christmas Lunch Buffet	500.00
Dec-08	D AND D CATERING INC	DARLAN120208	GIFT CARDS-RETIREE LUNCH	500.00
Dec-08	DARLAND, MARY LOU	16-DEC-2008 12:50 KUTL	JPMORGAN CHASE BANK	

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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
Dec-08	ROBINSON'S FARM EQU #286777	25-DEC-2008 21:05 KUTL	JPMORGAN CHASE BANK	500.00
Dec-08	SJS Spreadsheet 17086156: A 26127	J017-0020-1208 Adjustment USD 01-DEC-08	Relocation Fee Refund	(600.27)
Jan-09	NEI GLOBAL RELOCATION COMPANY	163795	Relocation Expense	11,231.18
Jan-09	SJS Spreadsheet 17402492: A 26127	J103-0020-0109 Other USD 01-JAN-09	SERP Payment Interest - Cole	9,714.76
Jan-09	NEI GLOBAL RELOCATION COMPANY	161649	Relocation Expense	5,229.25
Jan-09	NEI GLOBAL RELOCATION COMPANY	163804	Relocation Expense	3,146.03
Jan-09	AMERICAN EXPRESS CORP	J302-0020-0109 Intercompany USD 31-JAN-09 0020	EMPLOYEE EXPENSE REPORT DATED 11-JAN-09	861.74
Jan-09	PJS Spreadsheet 17390402: A 8692	15-JAN-2009 11:27 KUTL	Housing	811.99
Jan-09	MICHAEL'S #077487	092331	JPMORGAN CHASE BANK	600.00
Feb-09	CENTER FOR ENERGY & ECONOMIC DEVELOPMENT	13815	ACCCE Annual Assessment	42,603.29
Feb-09	CENTRAL SCREEN PRINTING INC	23-FEB-2009 15:00 SERV	CORRECT ACCT	2,701.00
Feb-09	BLUEGRASS CATERING #720790	J565-0110-0309 Adjustment USD 01-MAR-09	JPMORGAN CHASE BANK	854.35
Mar-09	RAD-BAB Spreadsheet 17993515: A 10387	KENTUCO22609	Record A/R Adj's	219,801.26
Mar-09	KENTUCKY UTILITY CREDIT UNION	16-MAR-2009 13:48 KUTL	ICE STORM GIFT CARDS	10,506.00
Mar-09	LOUISVILLE GS/LELC/#03951	167573	JPMORGAN CHASE BANK	10,455.00
Mar-09	NEI GLOBAL RELOCATION COMPANY	167057	Relocation Expense	6,727.87
Mar-09	NEI GLOBAL RELOCATION COMPANY	J132-0110-0309 Adjustment USD 01-MAR-09	Relocation Expense	5,508.42
Mar-09	JLG Spreadsheet 17957765: A 5084	J132-0110-0309 Adjustment USD 01-MAR-09	OTHER DEDUCTIONS	3,865.64
Mar-09	JLG Spreadsheet 17957765: A 5084	16-MAR-2009 13:48 KUTL	OTHER DEDUCTIONS	3,340.61
Mar-09	LOUISVILLE GS/LELC/#136809	168015	JPMORGAN CHASE BANK	2,972.50
Mar-09	NEI GLOBAL RELOCATION COMPANY	168552	Relocation Expense	2,678.61
Mar-09	NEI GLOBAL RELOCATION COMPANY	10514668	Relocation Expense	2,655.70
Mar-09	FROST BROWN TODD LLC	J316-0020-0309 Intercompany USD 31-MAR-09 0020	PROFESSIONAL SERVICES	2,448.00
Mar-09	PGC Spreadsheet 17944677: A 206040	23-MAR-2009 14:45 KUTL	Housing Stipend	812.01
Mar-09	WAL-MART #2968 #497800	J124-0110-0309 Adjustment USD 01-MAR-09	JPMORGAN CHASE BANK	600.00
Apr-09	JLG Spreadsheet 17748971: A 5084	GEORGE040309	Other Deductions	(7,936.03)
Apr-09	GEORGE AND SITES LLP IN TRUST	10518611	SETTLEMENT	86,250.00
Apr-09	FROST BROWN TODD LLC	10514667	PROFESSIONAL SERVICES	7,968.50
Apr-09	FROST BROWN TODD LLC	14-APR-2009 13:28 SERV	PROFESSIONAL SERVICES	3,450.50
Apr-09	PFG*PROFORMA #175007	10518627	JPMORGAN CHASE BANK	2,726.79
Apr-09	FROST BROWN TODD LLC	14-APR-2009 13:28 SERV	PROFESSIONAL SERVICES	1,306.50
Apr-09	PINE MOUNTAIN SRP #48 #224324	J301-0020-0409 Intercompany USD 30-APR-09 0020	JPMORGAN CHASE BANK	1,189.71
Apr-09	AMERICAN EXPRESS CORP	14-APR-2009 12:39 SERV	EMPLOYEE EXPENSE REPORT DATED 07-APR-09	862.32
Apr-09	PGC Spreadsheet 18015285: A 206040	27-APR-2009 12:39 SERV	Housing Stipend	812.00
Apr-09	DIVERSITY ADVENTURES I #100623	27-APR-2009 12:39 SERV	JPMORGAN CHASE BANK	562.50
Apr-09	ARROW PROMOTIONS LLC #507114	KAYKNO052009	JPMORGAN CHASE BANK	523.39
May-09	KAY KNOLL AND HER ATTORNEYS,	10531112	CK TO K WILSON - EON US 11	7,000.00
May-09	FROST BROWN TODD LLC	14-MAY-2009 12:37 KUTL	LEGAL SERVICES	6,867.50
May-09	WOODFORD FEED CO INC #286777	14-MAY-2009 12:37 KUTL	JPMORGAN CHASE BANK	1,972.13
May-09	DISPOSAL.COMALLIEDWSTE #842419	PAUL THOMPSON 04/27/2009	JPMORGAN CHASE BANK	1,700.95
May-09	DISPOSAL.COMALLIEDWSTE #842419	PAUL THOMPSON 04/27/2009	FutureGen Meeting	997.36
May-09	AMERICAN EXPRESS CORP	J302-0020-0509 Intercompany USD 31-MAY-09 0020	Housing Stipend	921.35
May-09	PGC Spreadsheet 18336817: A 206040	26-MAY-2009 14:55 SERV	JPMORGAN CHASE BANK	812.00
May-09	PFG*PROFORMA #175007	J017-0020-0509 Adjustment USD 01-MAY-09	FutureGen Meeting	596.85
May-09	SJS Spreadsheet 18519524: A 26127	FUTURE061809	Overpayment of Relocation Fees - NEI Global	502.44
May-09	RAD-BAB Spreadsheet 18542243: A 10387	J017-0020-0509 Adjustment USD 01-MAY-09	Supersense	(780.83)
Jun-09	FUTUREGEN INDUSTRIAL ALLIANCE INC		DUE ASSESSMENT 7/1/2009	16,339.00

Kentucky Utilities 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
Jun-09	KENTUCKY MUSEUM OF ART #947567	15-JUN-2009 13:20 SERV	JPMORGAN CHASE BANK	8,586.00
Jun-09	AMERICAN EXPRESS CORP	PAUL THOMPSON 05/27/2009	FutureGen Meeting	921.35
Jun-09	PGC Spreadsheet 18598975: A 206040	J302-0020-0609 Intercompany USD 30-JUN-09 0020	Housing Stipend	812.00
Jun-09	ARROW PROMOTIONS LLC #175007	15-JUN-2009 13:20 SERV	JPMORGAN CHASE BANK	671.41
Jun-09	IN BLOOM AGAIN #947567	15-JUN-2009 13:20 SERV	JPMORGAN CHASE BANK	631.76
Jun-09	DISPOSAL.COMALLIEDWSTE #842419	15-JUN-2009 13:20 KUTL	JPMORGAN CHASE BANK	553.29
Jun-09	AMERICAN EXPRESS CORP	PAUL THOMPSON 05/27/2009	FutureGen Meeting	530.55
Jun-09	FUTUREGEN INDUSTRIAL ALLIANCE INC	FUTURE070709	2ND PYMT--DUES	16,339.00
Jun-09	NEI GLOBAL RELOCATION COMPANY	177325	Relocation Expense	9,218.63
Jun-09	JPMORGAN CHASE BANK	15-JUL-2009 15:14 SERV	MARRIOTT HOTEL LOUISVI #160721	7,505.70
Jun-09	Reverses "J174-0100-0609 Adjustment USD 01-JUN-09	Reverses "J174-0100-0609 Adjustment USD 01-JUN-09 JUL-2009	Relocation Expense	1,734.20
Jun-09	THOMPSON, PAUL W	221132	Miscellaneous Transportation	905.85
Jun-09	PGC Spreadsheet 18853619: A 206040	J302-0020-0709 Intercompany USD 31-JUL-09 0020	Housing Stipend	812.00
Jun-09	HERMANN, C	220522	Meals Offsite	689.12
Jun-09	DISPOSAL.COMALLIEDWSTE #842419	15-JUL-2009 15:14 KUTL	JPMORGAN CHASE BANK	553.46
Aug-09	EMERGENCY DISASTER SERVICES	EDS2009MAYSVILLE	INVOICE EDS-2009-MAYSVILLE - Maysville Camp/Limestone Center	45,888.00
Aug-09	NEI GLOBAL RELOCATION COMPANY	176182	Relocation Expense	18,725.38
Aug-09	NEI GLOBAL RELOCATION COMPANY	180585	Relocation Expense	16,082.24
Aug-09	FROST BROWN TODD LLC	10542327	LEGAL SERV	5,823.00
Aug-09	LOUISVILLE.GS/ELEC/#497800	27-AUG-2009 14:03 KUTL	JPMORGAN CHASE BANK	4,020.00
Aug-09	ALISON - ASSOCIATES #102954	27-AUG-2009 14:03 SERV	JPMORGAN CHASE BANK	1,412.94
Aug-09	DISPOSAL.COMALLIEDWSTE #842419	18-AUG-2009 13:17 KUTL	JPMORGAN CHASE BANK	1,000.04
Aug-09	FROST BROWN TODD LLC	10531113	LEGAL SERV	837.50
Aug-09	FROST BROWN TODD LLC	10545345	LEGAL SERV	636.50
Aug-09	ARAMARK APPLEBEES PARK #990329	27-AUG-2009 14:03 KUTL	JPMORGAN CHASE BANK	529.00
Sep-09	MASS PRODUCTION INC	1174	PO-1 Video	15,631.12
Sep-09	AMERICAN EXPRESS CORP	LOURIE KEENE 05/27/2009	EMPLOYEE EXPENSE REPORT DATED 03-JUN-09	6,506.15
Sep-09	THE THARPE COMPANY INC #205875	14-APR-2009 13:28 SERV	JPMORGAN CHASE BANK	4,764.47
Sep-09	THE THARPE COMPANY INC #205875	15-JUN-2009 13:20 SERV	JPMORGAN CHASE BANK	4,331.47
Sep-09	THE THARPE COMPANY INC #205875	17-FEB-2009 11:20 SERV	JPMORGAN CHASE BANK	4,157.62
Sep-09	NEI GLOBAL RELOCATION COMPANY	181810	Relocation Expense	3,385.92
Sep-09	KINGSLEY MEAT & SEAFOO #102954	25-SEP-2009 13:31 SERV	JPMORGAN CHASE BANK	3,290.60
Sep-09	THE THARPE COMPANY INC #205875	28-JUL-2009 13:16 SERV	JPMORGAN CHASE BANK	3,041.04
Sep-09	THE THARPE COMPANY INC #205875	14-MAY-2009 12:38 SERV	JPMORGAN CHASE BANK	2,879.25
Sep-09	THE THARPE COMPANY INC #205875	15-JAN-2009 11:27 SERV	JPMORGAN CHASE BANK	2,698.16
Sep-09	THE THARPE COMPANY INC #205875	16-MAR-2009 13:48 SERV	JPMORGAN CHASE BANK	1,858.54
Sep-09	KINGSLEY MEAT & SEAFOO #102954	25-SEP-2009 13:31 KUTL	JPMORGAN CHASE BANK	1,028.80
Sep-09	GOOD FAITH CATERING #299779	25-SEP-2009 13:31 SERV	JPMORGAN CHASE BANK	950.00
Sep-09	KINGSLEY MEAT & SEAFOO #102954	25-SEP-2009 13:31 SERV	JPMORGAN CHASE BANK	938.50
Sep-09	KINGSLEY MEAT & SEAFOO #102954	14-SEP-2009 15:48 SERV	JPMORGAN CHASE BANK	895.40
Sep-09	TAMMY'S CAFE CAKES #102954	25-SEP-2009 13:31 SERV	JPMORGAN CHASE BANK	604.80
Sep-09	KINGSLEY MEAT & SEAFOO #102954	25-SEP-2009 13:31 SERV	JPMORGAN CHASE BANK	559.63
Sep-09	KINGSLEY MEAT & SEAFOO #102954	25-SEP-2009 13:31 SERV	JPMORGAN CHASE BANK	559.13
Sep-09	CENTER FOR ENERGY & ECONOMIC DEVELOPMENT	092331	COD to Lobbying Expense	(14,059.09)
Oct-09	RAD-KHW Spreadsheet 19822117: A 13063	J527-0110-1009 Reclass USD 01-OCT-09 NOV-2009	Suspense 11 Journal Import	19,491.07
Oct-09	JWB Spreadsheet 19824112: A 26465	J003-0020-1009 Accrual USD 31-OCT-09 NOV-2009	Legal Accrual - KU Dist(Telecom)	6,940.27
Oct-09	JWB Spreadsheet 19832847: A 26465	J149-0110-1009 Adjustment USD 31-OCT-09 NOV-2009	THE THARPE COMPANY INC #205875	3,697.14
Oct-09	JWB Spreadsheet 19832847: A 26465	J149-0110-1009 Adjustment USD 31-OCT-09 NOV-2009	THE THARPE COMPANY INC #205875	3,147.96

Kentucky Utilities 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
Oct-09	FROST BROWN TODD LLC	10563361	PROFESSIONAL SERVICES	3,055.00
Oct-09	MALLOY, JOHN P	224895	Meals Offsite	2,511.83
Oct-09	STRAIGHT, RONALD SCOTT	224380	Meals Offsite	1,672.27
Oct-09	JWB Spreadsheet 19832847: A. 26465	J149-0110-1009 Adjustment USD 31-OCT-09 NOV-2009	THE THARPE COMPANY INC #205875	1,632.66
Oct-09	FROST BROWN TODD LLC	10522660	PROFESSIONAL SERVICES	1,260.55
Oct-09	PINE MOUNTAIN SRP #48 #947575	14-OCT-2009 13:13 SERV	JPMORGAN CHASE BANK	856.36
Oct-09	FROST BROWN TODD LLC	10522661	PROFESSIONAL SERVICES	837.50
Oct-09	PGC Spreadsheet 19804724: A. 206040	J302-0020-1009 Intercompany USD 31-OCT-09 0020	Housing Stipend	738.72
Oct-09	DIVERSITY ADVENTURES I #947575	14-OCT-2009 13:13 SERV	JPMORGAN CHASE BANK	695.14
Oct-09	JWB Spreadsheet 19823954: A. 26465	J131-0110-1009 Adjustment USD 01-OCT-09	Employee Moving Expense	600.00
Oct-09	CRACKER BARREL # 77 #947575	14-OCT-2009 13:13 SERV	JPMORGAN CHASE BANK	520.00
Oct-09	KINGSLEY MEAT & SEAFOO # 102954	14-OCT-2009 13:13 SERV	JPMORGAN CHASE BANK	514.86
Oct-09	FROST BROWN TODD LLC	10557564	PROFESSIONAL SERVICES	502.50
Oct-09	PAD Spreadsheet 19620638: A. 9112	J407-0110-1009 Adjustment USD 01-OCT-09	CWIP BAL	(980.10)
Oct-09	JWB Spreadsheet 19823954: A. 26465	J131-0110-1009 Adjustment USD 01-OCT-09	Employee Moving Expense	(3,773.00)
Oct-09	JWB Spreadsheet 19823954: A. 26465	J131-0110-1009 Adjustment USD 01-OCT-09	Employee Moving Expense	(4,273.00)
Oct-09	JWB Spreadsheet 19823954: A. 26465	J131-0110-1009 Adjustment USD 01-OCT-09	Employee Moving Expense	(6,030.56)
Oct-09	JWB Spreadsheet 19823954: A. 26465	J131-0110-1009 Adjustment USD 01-OCT-09	Employee Moving Expense	(17,400.81)
Oct-09	JWB Spreadsheet 19823954: A. 26465	J131-0110-1009 Adjustment USD 01-OCT-09	Employee Moving Expense	(47,656.40)
Nov-08		Labor	Labor	2,986.22
Dec-08		Labor	Labor	3,008.36
Jan-09		Labor	Labor	590.60
Feb-09		Labor	Labor	5,610.97
Mar-09		Labor	Labor	9,310.71
Apr-09		Labor	Labor	4,802.29
May-09		Labor	Labor	6,911.77
Jun-09		Labor	Labor	(1,576.19)
Jul-09		Labor	Labor	738.84
Aug-09		Labor	Labor	5,370.87
Sep-09		Labor	Labor	7,921.33
Oct-09		Labor	Labor	5,956.31
Aug-09	AR 3401 Receivables 19309256: A. 3401	Debit Memos USD 25-AUG-09	Revenue account for debit memo 8017721.	(162.87)
Various	Various	Various	Various	85,063.54
Total Other				2,042,756.49
Total FERC 426				\$ 392,893.34

Attachment to Response to Question No. 30(c)
 10 of 10
 Charnas

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 Schedule 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 KU'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.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

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 KU'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. Kentucky Utilities 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 Kentucky Utilities at 40%, Louisville Gas and Electric at 40%, and E.ON U.S. Capital Corp. at 20%. D.J. Freibert's indirect charges were allocated to Kentucky Utilities at 90% and Louisville Gas & Electric at 10%. M.S. Beer's indirect charges were allocated to Kentucky Utilities at 43%, Louisville Gas and Electric at 44%, and E.ON U.S. Capital Corp. at 13%. During the test year, these charges amounted to \$859,251; of this amount \$476,175 represented approximately 57.7% 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 inquiries by federal, state and local governmental agencies and legislative bodies and participation in industry meetings and conferences. Thus, the \$476,175 does not reflect time associated only with lobbying activities as defined by Account 426.4. The remaining \$383,076 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.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 KU'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 KU from its subsidiaries or joint ventures showing how this income is reflected in the reports filed with the Commission and stockholder reports; and
 - 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 KU, and the compensation received from KU.
- A-34. (1 of 2)
- a. Electric Energy, Inc. (EEI)
 - b. KU invested in the formation of EEI when it received its charter from the State of Illinois in December 1950.
 - c. No investments were made in EEI by KU during the 2 years included in this response.

- d. See attached 34 (1 of 2) containing financial statements for EEI 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. KU records its earnings on its investments in EEI on the equity method of accounting. KU records a share of EEI's net income each period in proportion to KU's ownership percentage (20%). KU has recorded \$2,854,702 and \$32,071,966 in income for the 12-months ended October 31, 2009 and 2008, respectively. These amounts have been reported as "Other Income Less Deductions" in KU's reports filed with the Commission and as "Equity Earnings in EEI" in stockholders reports.
- f. Officers: Charles D. Naslund Chairman of the Board
William H. Sheppard President
James M. Helm Secretary-Treasurer

None of the officers of EEI are officers or employees of KU.

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

(2 of 2)

- a. Ohio Valley Electric Corporation (OVEC)
- b. KU's original investment in OVEC was made in 1952.
- c. No investments were made in OVEC by KU during the 2 years included in this response.
- d. See attached 34 (2 of 2) 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. KU records its dividend income from OVEC on the cost method of accounting. KU has recorded \$130,000 and \$127,500 in dividends for the 12-months ended October 31, 2009 and 2008, respectively. These amounts have been reported as "Other Income Less Deductions" in KU'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 KU.

None of OVEC's officers receive compensation from KU nor is any portion of their salaries charged to KU. 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 KU.

Electric Energy, Inc.
Statements of Income

For The Twelve Months Ended October 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Operating Revenues		
Sales To Department Of Energy:		
Additional Power	\$ 73,965,030	\$ 99,330,160
Forward Sales Contract	<u>1,324,800</u>	<u>0</u>
Total Sales To Department Of Energy	\$ <u>75,289,830</u>	\$ <u>9,933,160</u>
Sales To Ameren Energy Marketing:		
Permanent Power	\$ <u>235,068,241</u>	\$ <u>420,946,624</u>
Total Sales To Other Electric Utilities	\$ <u>235,068,241</u>	\$ <u>420,946,624</u>
Other Electric Revenues	<u>5,674,056</u>	<u>5,947,239</u>
Total Operating Revenues	\$ <u>316,032,127</u>	\$ <u>526,224,023</u>
Operating Expenses		
Purchased Power	\$ 79,525,970	\$ 105,646,378
Fuel	133,825,820	122,326,058
Operation	38,381,316	27,774,839
Maintenance	24,341,502	17,865,148
Depreciation	7,629,541	6,163,747
Taxes, Other Than Income Taxes	2,459,613	2,333,453
Income Taxes	15,539,732	89,222,662
Income Tax Benefit from Net Operating Loss	<u>(3,411,718)</u>	<u>0</u>
Total Operating Expenses	\$ <u>298,291,776</u>	\$ <u>371,332,285</u>
Income From Operations	\$ <u>17,740,351</u>	\$ <u>154,891,738</u>
Other (Income) And Expense		
Interest Income	\$ 12,180	\$ (6,779)
Interest Expense	1,631,759	90,562
Other, Net	<u>(602,490)</u>	<u>(1,206,199)</u>
Total Other (Income) and Expense	\$ <u>1,041,449</u>	\$ <u>(122,416)</u>
Net Income	\$ <u><u>16,698,902</u></u>	\$ <u><u>156,014,154</u></u>

Electric Energy, Inc.
Balance Sheets
As of October 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Assets		
Utility Plant		
Utility Plant In Service	\$ 470,014,068	\$ 406,622,322
Construction Work In Progress	<u>10,760,341</u>	<u>38,250,057</u>
	\$ 480,774,409	\$ 444,872,379
Less: Accumulated Depreciation of Utility Plant	<u>351,177,483</u>	<u>345,611,362</u>
Total Utility Plant, Net	<u>\$ 129,596,926</u>	<u>\$ 99,261,017</u>
Current Assets		
Cash	\$ 54,929	\$ 72,777
Working Funds	44,618	114,948
Accounts Receivable -		
Department of Energy	38,199	243,038
Sponsoring Companies	20,887,827	29,280,858
Subsidiaries - Short Term	1,303,481	382,185
Other	151,614	39,734
Fuel Inventory	26,903,218	24,097,888
Plant Material and Supplies Inventory	12,053,559	8,712,656
Prepayments	1,427,441	1,571,670
Forward Sales Contract Assets - Current	<u>8,050,858</u>	<u>0</u>
Total Current Assets	<u>\$ 70,915,744</u>	<u>\$ 64,515,754</u>
Other Assets		
Unamortized Debt Expense	\$ 774,595	\$ 0
Deferred Charges and Other Assets	7,463,711	11,002,993
Deferred Taxes	11,053,120	5,658,669
Investment in Subsidiaries	<u>36,077,571</u>	<u>36,077,571</u>
Total Other Assets	<u>\$ 55,368,997</u>	<u>\$ 52,739,233</u>
Total Assets	<u><u>\$ 255,881,667</u></u>	<u><u>\$ 216,516,004</u></u>

Electric Energy, Inc.
Balance Sheets
As of October 31, 2009 and 2008

	2009	2008
Stockholders' Equity And Liabilities		
Stockholders' Equity		
Common Stock	\$ 6,200,000	\$ 6,200,000
Retained Earnings	51,919,897	89,580,833
	\$ 58,119,897	\$ 95,780,833
Other Comprehensive Income	(22,761,785)	2,821,792
Total Stockholders' Equity	\$ 35,358,112	\$ 98,602,625
 Current Liabilities		
Notes Payable, Sponsoring Companies	\$ 124,100,000	\$ 36,100,000
Accounts Payable	10,759,277	10,806,401
Accounts Payable to Sponsoring Companies	16,212,931	14,245,938
Dividends Payable	0	37,500,000
Accrued Taxes Other Than Income	75,716	78,510
Forward Sales Contract Liabilities - Current	6,726,059	0
Total Current Liabilities	\$ 157,873,983	\$ 98,730,849
 Other Liabilities		
Provision for Injuries & Damages	\$ 990,933	\$ 773,600
Asset Retirement Obligations	7,209,356	6,828,093
Postretirement Benefit Liability	23,565,325	2,429,845
Pension Liability	25,378,845	3,914,667
Deferred Taxes	3,344,942	3,961,711
Other Deferred Credits	2,160,171	1,274,614
Total Other Liabilities	\$ 62,649,572	\$ 19,182,530
 Total Stockholders' Equity And Liabilities	 \$ 255,881,667	 \$ 216,516,004

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	1,022,556	877,380
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	(289,196)	(518,443)
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

	October 31, 2009	October 31, 2008
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

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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):

- 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; and
- f. Percent of provision to total revenue.

A-35. a-f. See attached.

Kentucky Utilities Company						
Case Number 2009-00548						
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	\$ 1,051,121	\$ 4,319,711	\$ 879,692	\$ 3,522,389	\$ 1,133,491	0.3%
2008	\$ 755,509	\$ 3,801,274	\$ 851,054	\$ 3,165,781	\$ 971,070	0.3%
2007	\$ 793,489	\$ 3,051,198	\$ 864,822	\$ 2,148,396	\$ 755,509	0.2%
2006	\$ 562,645	\$ 2,994,784	\$ 714,176	\$ 2,511,452	\$ 793,489	0.3%
Kentucky Operations (1)						
Test Year October 2009	\$ 998,565	\$ 4,103,726	\$ 835,707	\$ 3,346,270	\$ 1,076,816	0.3%
2008	\$ 709,799	\$ 3,611,211	\$ 808,502	\$ 3,007,492	\$ 914,582	0.3%
2007	\$ 745,880	\$ 2,898,639	\$ 821,581	\$ 2,040,976	\$ 709,799	0.2%
2006	\$ 528,886	\$ 2,815,097	\$ 671,326	\$ 2,360,765	\$ 745,880	0.3%
Old Dominion (1)						
Test Year October 2009	\$ 52,556	\$ 215,985	\$ 43,985	\$ 176,119	\$ 56,675	0.3%
2008	\$ 45,710	\$ 190,063	\$ 42,552	\$ 158,289	\$ 56,488	0.3%
2007	\$ 47,609	\$ 152,560	\$ 43,241	\$ 107,420	\$ 45,710	0.2%
2006	\$ 33,759	\$ 179,687	\$ 42,851	\$ 150,687	\$ 47,609	0.3%
(1)	The uncollectible reserve is recorded by total company each month and is allocated between Kentucky operations and Old Dominion Power for this exhibit. The allocation is based on gross revenues from ultimate consumers as of the previous year. The numbers are allocations - not direct charges.					

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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.

Kentucky Utilities Company
Analysis of Retained Earnings
October 31, 2009

Line No.	12 Month Ended	October 31, 2009	October 31, 2008
1	Balance at Beginning of Period.....	1,164,041,311.51	1,008,938,500.92
2	Add:		
3	Net Income.....	145,410,424.32	155,095,122.59
4	FIN 48 Adjustment.....	-	7,688.00
5	Balance at End of Period.....	1,309,451,735.83	1,164,041,311.51

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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.

Kentucky Utilities Company
 Non-Utility Property
 October 2009

Description of Non-Utility Property	Cost	Date Purchased	Property Taxes	Property Tax Account
Augusta	\$ 7,073	31-Jul-1973		
Blackmount Substation	2,210	31-Dec-1959		
Campbellsville	29,789	31-Jul-1991		
Carrollton	75	31-Dec-1941		
Cumberland Substation	500	31-Aug-1941		
Graham Generating Plant	1,762	28-Feb-1941		
Iron Works Pike Substation	212	31-Oct-1953		
Lexington	79,501	31-Oct-1967		
Lexington Generating Plant	12,950	30-Sep-1940		
Middlesboro	250	31-Dec-1941		
Morehead	87	30-Apr-1941		
Nortonville	3,286	31-Aug-1950		
Pineville	150	31-Dec-1941		
Retired Washington Substation #30	407	31-Dec-1990		
Richmond Substation	193	31-Aug-1990		
Russell Springs	160	31-Jul-1958		
Salt Lick	73	31-Dec-1941		
Williamsburg	4,950	31-Dec-1941		
Winchester	28,293	31-Oct-1985		
Retired Great Crossing substation 0672	146	30-Sep-1949		
Retired London Substation 0533	3,591	30-Sep-1941		
Richmond Valley View Plant Site	3,403	1-Jan-1999		
Stamping Ground	60	31-Dec-1941		
Non-Utility Property Total	\$ 179,121		\$ 2,545	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.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 Schedule 38.

A-38. See attached.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

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	8.09%	0.00%	8.09%	8.01%	8.72%
3.	4th Year	7.59%	0.00%	7.59%	7.58%	7.73%
4.	3rd Year	7.47%	0.00%	7.47%	7.58%	6.65%
5.	2nd Year	6.77%	0.00%	6.77%	7.05%	4.82%
6.	1st Year	5.69%	0.00%	5.69%	6.10%	2.91%
7.	Test Year	5.60%	0.00%	5.60%	6.03%	2.67%
8.	Original cost common equity:					
9.	5th Year	12.29%	0.00%	12.29%	12.13%	13.47%
10.	4th Year	10.40%	0.00%	10.40%	10.36%	10.65%
11.	3rd Year	9.74%	0.00%	9.74%	9.94%	8.24%
12.	2nd Year	8.61%	0.00%	8.61%	9.14%	4.76%
13.	1st Year	6.87%	0.00%	6.87%	7.66%	1.45%
14.	Test Year	6.58%	0.00%	6.58%	7.40%	1.08%

Note: Consistent with the response to the first data request of the Commission Staff, question number 38, provided in KU Case No. 2008-00251, all percentages are calculated before any pro forma adjustments.

Kentucky Utilities Company
Unadjusted Rate of Return on Common Equity
Weighted Average Cost Of Capital

October 31, 2009 Total Company

	Capitalization Per Books	Total Company Rate Base Percentage	Electric Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	19,665,954	100.00%	19,665,954	0.55%	0.22%	0.00%
A/R Securitization	-	100.00%	-	0.00%	0.00%	0.00%
Long Term Debt	1,631,779,405	100.00%	1,631,779,405	45.52%	4.68%	2.13%
Preferred Stock	-	100.00%	-	0.00%	0.00%	0.00%
Common Equity	1,933,128,508	100.00%	1,933,128,508	53.93%	6.58%	3.55%
	3,584,573,867		3,584,573,867	100.00%		5.68%

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

\$ 203,620,090
5.68%

October 31, 2009 Kentucky Retail Jurisdiction

	Capitalization Per Books	Jurisdictional Rate Base Percentage	Jurisdictional Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	19,665,954	87.15%	17,138,879	0.55%	0.22%	0.00%
A/R Securitization	-	87.15%	-	0.00%	0.00%	0.00%
Long Term Debt	1,631,779,405	87.15%	1,422,095,751	45.52%	4.68%	2.13%
Preferred Stock	-	87.15%	-	0.00%	0.00%	0.00%
Common Equity	1,933,128,508	87.15%	1,684,721,495	53.93%	7.40%	3.99%
	3,584,573,867		3,123,956,125	100.00%		6.12%

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

\$ 191,120,145
6.12%

October 31, 2009 Other Jurisdiction

	Capitalization Per Books	Jurisdictional Rate Base Percentage	Jurisdictional Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	19,665,954	12.85%	2,527,075	0.55%	0.22%	0.00%
A/R Securitization	-	12.85%	-	0.00%	0.00%	0.00%
Long Term Debt	1,631,779,405	12.85%	209,683,654	45.52%	4.68%	2.13%
Preferred Stock	-	12.85%	-	0.00%	0.00%	0.00%
Common Equity	1,933,128,508	12.85%	248,407,013	53.93%	1.08%	0.58%
	3,584,573,867		460,617,742	100.00%		2.71%

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

\$ 12,499,945
2.71%

Kentucky Utilities Company
Unadjusted Rate of Return on Common Equity
Weighted Average Cost Of Capital

December 31, 2008 Total Company

	Capitalization Per Books	Total Company Rate Base Percentage	Electric Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	16,247,454	100.00%	16,247,454	0.49%	1.49%	0.01%
A/R Securitization	-	100.00%	-	0.00%	0.00%	0.00%
Long Term Debt	1,531,779,405	100.00%	1,531,779,405	46.54%	4.80%	2.23%
Preferred Stock	-	100.00%	-	0.00%	0.00%	0.00%
Common Equity	1,743,492,902	100.00%	1,743,492,902	52.97%	6.87%	3.64%
	3,291,519,761		3,291,519,761	100.00%		5.88%

Net Operating Income for the 12 months ended December 31, 2008 \$ 193,494,231
Net Operating Income / Total Capitalization 5.88%

December 31, 2008 Kentucky Retail Jurisdiction

	Capitalization Per Books	Jurisdictional Rate Base Percentage	Jurisdictional Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	16,247,454	87.09%	14,149,908	0.49%	1.49%	0.01%
A/R Securitization	-	87.09%	-	0.00%	0.00%	0.00%
Long Term Debt	1,531,779,405	87.09%	1,334,026,684	46.54%	4.80%	2.23%
Preferred Stock	-	87.09%	-	0.00%	0.00%	0.00%
Common Equity	1,743,492,902	87.09%	1,518,407,968	52.97%	7.66%	4.06%
	3,291,519,761		2,866,584,560	100.00%		6.30%

Net Operating Income for the 12 months ended December 31, 2008 \$ 180,721,884
Net Operating Income / Total Capitalization 6.30%

December 31, 2008 Other Jurisdiction

	Capitalization Per Books	Jurisdictional Rate Base Percentage	Jurisdictional Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	16,247,454	12.91%	2,097,546	0.49%	1.49%	0.01%
A/R Securitization	-	12.91%	-	0.00%	0.00%	0.00%
Long Term Debt	1,531,779,405	12.91%	197,752,721	46.54%	4.80%	2.23%
Preferred Stock	-	12.91%	-	0.00%	0.00%	0.00%
Common Equity	1,743,492,902	12.91%	225,084,934	52.97%	1.45%	0.77%
	3,291,519,761		424,935,201	100.00%		3.01%

Net Operating Income for the 12 months ended December 31, 2008 \$ 12,772,347
Net Operating Income / Total Capitalization 3.01%

Kentucky Utilities Company
Unadjusted Rate of Return on Common Equity
Weighted Average Cost Of Capital

December 31, 2007 Total Company

	Capitalization Per Books	Total Company Rate Base Percentage	Electric Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	23,219,454	100.00%	23,219,454	0.85%	4.75%	0.04%
A/R Securitization	-	100.00%	-	0.00%	0.00%	0.00%
Long Term Debt	1,263,753,140	100.00%	1,263,753,140	46.42%	5.25%	2.44%
Preferred Stock	-	100.00%	-	0.00%	0.00%	0.00%
Common Equity	1,435,515,739	100.00%	1,435,515,739	52.73%	8.61%	4.54%
	2,722,488,333		2,722,488,333	100.00%		7.02%

Net Operating Income for the 12 months ended December 31, 2007 \$ 191,103,432
Net Operating Income / Total Capitalization 7.02%

December 31, 2007 Kentucky Retail Jurisdiction

	Capitalization Per Books	Jurisdictional Rate Base Percentage	Jurisdictional Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	23,219,454	87.84%	20,395,968	0.85%	4.75%	0.04%
A/R Securitization	-	87.84%	-	0.00%	0.00%	0.00%
Long Term Debt	1,263,753,140	87.84%	1,110,080,758	46.42%	5.25%	2.44%
Preferred Stock	-	87.84%	-	0.00%	0.00%	0.00%
Common Equity	1,435,515,739	87.84%	1,260,957,025	52.73%	9.14%	4.82%
	2,722,488,333		2,391,433,751	100.00%		7.30%

Net Operating Income for the 12 months ended December 31, 2007 \$ 174,592,599
Net Operating Income / Total Capitalization 7.30%

December 31, 2007 Other Jurisdiction

	Capitalization Per Books	Jurisdictional Rate Base Percentage	Jurisdictional Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	23,219,454	12.16%	2,823,486	0.85%	4.75%	0.04%
A/R Securitization	-	12.16%	-	0.00%	0.00%	0.00%
Long Term Debt	1,263,753,140	12.16%	153,672,382	46.42%	5.25%	2.44%
Preferred Stock	-	12.16%	-	0.00%	0.00%	0.00%
Common Equity	1,435,515,739	12.16%	174,558,714	52.73%	4.76%	2.51%
	2,722,488,333		331,054,582	100.00%		4.99%

Net Operating Income for the 12 months ended December 31, 2007 \$ 16,510,833
Net Operating Income / Total Capitalization 4.99%

Kentucky Utilities Company
Unadjusted Rate of Return on Common Equity
Weighted Average Cost Of Capital

December 31, 2006 Total Company

	Capitalization Per Books	Total Company Rate Base Percentage	Electric Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	97,043,054	100.00%	97,043,054	4.55%	5.25%	0.24%
A/R Securitization	-	100.00%	-	0.00%	0.00%	0.00%
Long Term Debt	842,384,680	100.00%	842,384,680	39.50%	4.83%	1.91%
Preferred Stock	-	100.00%	-	0.00%	0.00%	0.00%
Common Equity	1,193,198,003	100.00%	1,193,198,003	55.95%	9.74%	5.45%
	2,132,625,737		2,132,625,737	100.00%		7.60%

Net Operating Income for the 12 months ended December 31, 2006

\$ 162,029,272

Net Operating Income / Total Capitalization

7.60%

December 31, 2006 Kentucky Retail Jurisdiction

	Capitalization Per Books	Jurisdictional Rate Base Percentage	Jurisdictional Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	97,043,054	88.09%	85,485,226	4.55%	5.25%	0.24%
A/R Securitization	-	88.09%	-	0.00%	0.00%	0.00%
Long Term Debt	842,384,680	88.09%	742,056,665	39.50%	4.83%	1.91%
Preferred Stock	-	88.09%	-	0.00%	0.00%	0.00%
Common Equity	1,193,198,003	88.09%	1,051,088,121	55.95%	9.94%	5.56%
	2,132,625,737		1,878,630,012	100.00%		7.71%

Net Operating Income for the 12 months ended December 31, 2006

\$ 144,846,712

Net Operating Income / Total Capitalization

7.71%

December 31, 2006 Other Jurisdiction

	Capitalization Per Books	Jurisdictional Rate Base Percentage	Jurisdictional Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	97,043,054	11.91%	11,557,828	4.55%	5.25%	0.24%
A/R Securitization	-	11.91%	-	0.00%	0.00%	0.00%
Long Term Debt	842,384,680	11.91%	100,328,015	39.50%	4.83%	1.91%
Preferred Stock	-	11.91%	-	0.00%	0.00%	0.00%
Common Equity	1,193,198,003	11.91%	142,109,882	55.95%	8.24%	4.61%
	2,132,625,737		253,995,725	100.00%		6.76%

Net Operating Income for the 12 months ended December 31, 2006

\$ 17,182,560

Net Operating Income / Total Capitalization

6.76%

Kentucky Utilities Company
Unadjusted Rate of Return on Common Equity
Weighted Average Cost Of Capital

December 31, 2005 Total Company

	Capitalization Per Books	Total Company Rate Base Percentage	Electric Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	69,665,000	100.00%	69,665,001	3.75%	4.21%	0.16%
A/R Securitization	-	100.00%	-	0.00%	0.00%	0.00%
Long Term Debt	746,604,400	100.00%	746,604,400	40.19%	4.50%	1.81%
Preferred Stock	-	100.00%	-	0.00%	0.00%	0.00%
Common Equity	1,041,377,220	100.00%	1,041,377,220	56.06%	10.40%	5.83%
	1,857,646,620		1,857,646,621	100.00%		7.80%

Net Operating Income for the 12 months ended December 31, 2005 \$ 144,877,798
 Net Operating Income / Total Capitalization 7.80%

December 31, 2005 Kentucky Retail Jurisdiction

	Capitalization Per Books	Jurisdictional Rate Base Percentage	Jurisdictional Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	69,665,000	88.09%	61,367,899	3.75%	4.21%	0.16%
A/R Securitization	-	88.09%	-	0.00%	0.00%	0.00%
Long Term Debt	746,604,400	88.09%	657,683,816	40.19%	4.50%	1.81%
Preferred Stock	-	88.09%	-	0.00%	0.00%	0.00%
Common Equity	1,041,377,220	88.09%	917,349,193	56.06%	10.36%	5.81%
	1,857,646,620		1,636,400,908	100.00%		7.78%

Net Operating Income for the 12 months ended December 31, 2005 \$ 127,313,522
 Net Operating Income / Total Capitalization 7.78%

December 31, 2005 Other Jurisdiction

	Capitalization Per Books	Jurisdictional Rate Base Percentage	Jurisdictional Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	69,665,000	11.91%	8,297,102	3.75%	4.21%	0.16%
A/R Securitization	-	11.91%	-	0.00%	0.00%	0.00%
Long Term Debt	746,604,400	11.91%	88,920,584	40.19%	4.50%	1.81%
Preferred Stock	-	11.91%	-	0.00%	0.00%	0.00%
Common Equity	1,041,377,220	11.91%	124,028,027	56.06%	10.65%	5.97%
	1,857,646,620		221,245,713	100.00%		7.94%

Net Operating Income for the 12 months ended December 31, 2005 \$ 17,564,276
 Net Operating Income / Total Capitalization 7.94%

Kentucky Utilities Company
Unadjusted Rate of Return on Common Equity
Weighted Average Cost Of Capital

December 31, 2004 Total Company

	Capitalization Per Books	Total Company Rate Base Percentage	Electric Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	34,820,000	100.00%	34,820,000	1.95%	2.22%	0.04%
A/R Securitization	-	100.00%	-	0.00%	0.00%	0.00%
Long Term Debt	726,210,817	100.00%	726,210,817	40.73%	3.43%	1.40%
Preferred Stock	39,726,895	100.00%	39,726,895	2.23%	5.68%	0.13%
Common Equity	982,204,150	100.00%	982,204,150	55.09%	12.29%	6.77%
	1,782,961,862		1,782,961,862	100.00%		8.34%

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

\$ 148,718,227

Net Operating Income / Total Capitalization

8.34%

December 31, 2004 Kentucky Retail Jurisdiction

	Capitalization Per Books	Jurisdictional Rate Base Percentage	Jurisdictional Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	34,820,000	87.99%	30,638,118	1.95%	2.22%	0.04%
A/R Securitization	-	87.99%	-	0.00%	0.00%	0.00%
Long Term Debt	726,210,817	87.99%	638,992,898	40.73%	3.43%	1.40%
Preferred Stock	39,726,895	87.99%	34,955,695	2.23%	5.68%	0.13%
Common Equity	982,204,150	87.99%	864,241,432	55.09%	12.13%	6.68%
	1,782,961,862		1,568,828,143	100.00%		8.25%

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

\$ 129,470,155

Net Operating Income / Total Capitalization

8.25%

December 31, 2004 Other Jurisdiction

	Capitalization Per Books	Jurisdictional Rate Base Percentage	Jurisdictional Capitalization	Percent Of Total	Annual Cost Rate	Weighted Cost Of Capital
Short Term Debt	34,820,000	12.01%	4,181,882	1.95%	2.22%	0.04%
A/R Securitization	-	12.01%	-	0.00%	0.00%	0.00%
Long Term Debt	726,210,817	12.01%	87,217,919	40.73%	3.43%	1.40%
Preferred Stock	39,726,895	12.01%	4,771,200	2.23%	5.68%	0.13%
Common Equity	982,204,150	12.01%	117,962,718	55.09%	13.47%	7.42%
	1,782,961,862		214,133,719	100.00%		8.99%

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

\$ 19,248,072

Net Operating Income / Total Capitalization

8.99%

KENTUCKY UTILITIES

Net Original Cost Kentucky Jurisdictional Rate Base

At October 31, 2009

Title of Account (1)	Kentucky Jurisdictional Rate Base at October 31, 2009 (2)	Other Jurisdictional Rate Base at October 31, 2009 (3)	Total Company Rate Base at October 31, 2009 (4)
1. Utility Plant at Original Cost	\$ 5,196,890,719	\$ 779,005,691	\$ 5,975,896,410
2. Deduct:			
3. Reserve for Depreciation	1,824,368,838	277,102,064	2,101,470,902
4. Net Utility Plant	3,372,521,881	501,903,627	3,874,425,508
5. Deduct:			
6. Customer Advances for Construction	2,365,522	14,190	2,379,712
7. Accumulated Deferred Income Taxes	298,216,001	42,501,896	340,717,897
8. Asset Retirement Obligation-Net Assets	3,839,326	605,213	4,444,539
9. Asset Retirement Obligation-Regulatory Liabilities	3,543,696	558,611	4,102,307
10. Investment Tax Credit (a)	84,059,458	14,251,644	98,311,102
11. Total Deductions	392,024,003	57,931,553	449,955,556
12. Add:			
13. Materials and Supplies (b)	105,065,854	16,109,584	121,175,438
14. Prepayments (b)(c)	3,231,585	441,303	3,672,888
15. Emission Allowances (b)	670,815	105,746	776,561
16. Cash Working Capital (page 2)	80,258,812	6,887,593	87,146,405
17. Total Additions	189,227,066	23,544,226	212,771,292
18. Total Net Original Cost Rate Base	<u>\$ 3,169,724,944</u>	<u>\$ 467,516,300</u>	<u>\$ 3,637,241,244</u>
19. Percentage of Rate Base to Total Company Rate Base	<u>87.15%</u>	<u>12.85%</u>	<u>100.00%</u>
21. Net Operating Income	191,120,145	12,499,945	203,620,090
22. Net Operating Income / Net Original Cost Rate Base	<u>6.03%</u>	<u>2.67%</u>	<u>5.60%</u>

(a) Reflects investment tax credit treatment per Case No. 2007-00178.

(b) Average for 13 months.

(c) Excludes PSC fees.

KENTUCKY UTILITIESCalculation of Cash Working Capital
At October 31, 2009

Title of Account (1)	Kentucky Jurisdictional Rate Base at October 31, 2009 (2)	Other Jurisdictional Rate Base at October 31, 2009 (3)	Total Company Rate Base at October 31, 2009 (4)
1. Operating and maintenance expense for the 12 months ended October 31, 2009	\$ 819,700,590	\$ 119,746,509	\$ 939,447,099
2. Deduct:			
3. Electric Power Purchased	<u>177,630,092</u>	<u>27,375,153</u>	<u>205,005,245</u>
4. Total Deductions	\$ 177,630,092	\$ 27,375,153	\$ 205,005,245
5. Remainder (Line 1 - Line 4)	<u>\$ 642,070,498</u>	<u>\$ 92,371,356</u>	<u>\$ 734,441,854</u>
6. Cash Working Capital	<u>\$ 80,258,812</u>	<u>\$ 6,887,593</u>	<u>\$ 87,146,405</u>
Kentucky Jurisdictional (12 1/2% of Line 5)			
Other Jurisdictional comprised of FERC, Tennessee, and Virginia Jurisdictional methodologies.			

KENTUCKY UTILITIES

**Net Original Cost Kentucky Jurisdictional Rate Base
At December 31, 2008**

Title of Account (1)	Kentucky Jurisdictional Rate Base at December 31, 2008 (2)	Other Jurisdictional Rate Base at December 31, 2008 (3)	Total Company Rate Base at December 31, 2008 (4)
1. Utility Plant at Original Cost	\$ 4,906,114,581	\$ 716,343,370	\$ 5,622,457,951
2. Deduct:			
3. Reserve for Depreciation	1,780,121,543	272,370,618	2,052,492,161
4. Net Utility Plant	3,125,993,038	443,972,752	3,569,965,790
5. Deduct:			
6. Customer Advances for Construction	2,416,126	14,190	2,430,316
7. Accumulated Deferred Income Taxes	248,706,431	11,917,906	260,624,337
8. Asset Retirement Obligation-Net Assets	4,074,141	620,652	4,694,793
9. Asset Retirement Obligation-Regulatory Liabilities	3,385,656	515,768	3,901,424
10. Investment Tax Credit (a)	68,650,066	11,301,636	79,951,702
11. Total Deductions	327,232,420	24,370,152	351,602,572
12. Add:			
13. Materials and Supplies (b)	77,467,106	11,960,467	89,427,573
14. Prepayments (b)(c)	3,094,746	422,302	3,517,048
15. Emission Allowances	151,898	23,141	175,039
16. Cash Working Capital (page 2)	83,904,479	7,395,732	91,300,211
17. Total Additions	164,618,229	19,801,642	184,419,871
18. Total Net Original Cost Rate Base	<u>\$ 2,963,378,847</u>	<u>\$ 439,404,242</u>	<u>\$ 3,402,783,089</u>
19. Percentage of Rate Base to Total Company Rate Base	<u>87.09%</u>	<u>12.91%</u>	<u>100.00%</u>
20. Net Operating Income	\$ 180,721,884	\$ 12,772,347	\$ 193,494,231
21. Net Operating Income / Net Original Cost Rate Base	<u>6.10%</u>	<u>2.91%</u>	<u>5.69%</u>

(a) Reflects investment tax credit treatment per Case No. 2007-00178.

(b) Average for 13 months.

(c) Excludes PSC fees.

KENTUCKY UTILITIESCalculation of Cash Working Capital
At December 31, 2008

Title of Account (1)	Kentucky Jurisdictional Rate Base at December 31, 2008 (2)	Other Jurisdictional Rate Base at December 31, 2008 (3)	Total Company Rate Base at December 31, 2008 (4)
1. Operating and maintenance expense for the 12 months ended December 31, 2008	\$ 863,360,727	\$ 125,906,532	\$ 989,267,259
2. Deduct:			
3. Electric Power Purchased	<u>192,124,892</u>	<u>29,051,876</u>	<u>221,176,768</u>
4. Total Deductions	<u>\$ 192,124,892</u>	<u>\$ 29,051,876</u>	<u>\$ 221,176,768</u>
5. Remainder (Line 1 - Line 4)	<u>\$ 671,235,835</u>	<u>\$ 96,854,656</u>	<u>\$ 768,090,491</u>
6. Cash Working Capital	<u>\$ 83,904,479</u>	<u>\$ 7,395,732</u>	<u>\$ 91,300,211</u>

Kentucky Jurisdictional (12 1/2% of Line 5)
Other Jurisdictional comprised of FERC, Tennessee,
and Virginia Jurisdictional methodologies.

KENTUCKY UTILITIES

**Net Original Cost Kentucky Jurisdictional Rate Base
At December 31, 2007**

Title of Account (1)	Kentucky Jurisdictional Rate Base at December 31, 2007 (2)	Other Jurisdictional Rate Base at December 31, 2007 (3)	Total Company Rate Base at December 31, 2007 (4)
1. Utility Plant at Original Cost	\$ 4,307,919,389	\$ 631,429,749	\$ 4,939,349,138
2. Deduct:			
3. Reserve for Depreciation	1,669,631,033	261,823,491	1,931,454,524
4. Net Utility Plant	2,638,288,356	369,606,258	3,007,894,614
5. Deduct:			
6. Customer Advances for Construction	2,788,821	14,516	2,803,337
7. Accumulated Deferred Income Taxes	259,311,164	38,250,901	297,562,065
8. Asset Retirement Obligation-Net Assets	4,344,255	685,098	5,029,353
9. Asset Retirement Obligation-Regulatory Liabilities	3,152,245	497,116	3,649,361
10. Investment Tax Credit (a)	46,978,183	8,020,929	54,999,112
11. Total Deductions	316,574,668	47,468,560	364,043,228
12. Add:			
13. Materials and Supplies (b)	78,030,866	12,097,828	90,128,694
14. Prepayments (b)(c)	1,595,588	226,587	1,822,175
15. Emission Allowances	330,735	52,159	382,894
16. Cash Working Capital (page 2)	76,221,869	8,387,559	84,609,428
17. Total Additions	156,179,058	20,764,133	176,943,191
18. Total Net Original Cost Rate Base	<u>\$ 2,477,892,746</u>	<u>\$ 342,901,831</u>	<u>\$ 2,820,794,577</u>
19. Percentage of Rate Base to Total Company Rate Base	<u>87.84%</u>	<u>12.16%</u>	<u>100.00%</u>
20. Net Operating Income	\$ 174,592,599	\$ 16,510,833	\$ 191,103,432
21. Net Operating Income / Net Original Cost Rate Base	7.05%	4.82%	6.77%

(a) Reflects investment tax credit treatment per Case No. 2007-00178.

(b) Average for 13 months.

(c) Includes prepayments for property insurance only.

KENTUCKY UTILITIES**Calculation of Cash Working Capital
At December 31, 2007**

Title of Account (1)	Kentucky Jurisdictional Rate Base at December 31, 2007 (2)	Other Jurisdictional Rate Base at December 31, 2007 (3)	Total Company Rate Base at December 31, 2007 (4)
1. Operating and maintenance expense for the 12 months ended December 31, 2007	\$ 755,871,552	\$ 110,855,770	\$ 866,727,322
2. Deduct:			
3. Electric Power Purchased	<u>146,096,597</u>	<u>22,347,009</u>	<u>168,443,606</u>
4. Total Deductions	\$ 146,096,597	\$ 22,347,009	\$ 168,443,606
5. Remainder (Line 1 - Line 4)	<u>\$ 609,774,955</u>	<u>\$ 88,508,761</u>	<u>\$ 698,283,716</u>
6. Cash Working Capital	<u>\$ 76,221,869</u>	<u>\$ 8,387,559</u>	<u>\$ 84,609,428</u>

Kentucky Jurisdictional (12 1/2% of Line 5)
Other Jurisdictional comprised of FERC, Tennessee,
and Virginia Jurisdictional methodologies.

KENTUCKY UTILITIES

**Net Original Cost Kentucky Jurisdictional Rate Base
At December 31, 2006**

Title of Account (1)	Kentucky Jurisdictional Rate Base at December 31, 2006 (2)	Other Jurisdictional Rate Base at December 31, 2006 (3)	Total Company Rate Base at December 31, 2006 (4)
1. Utility Plant at Original Cost	\$ 3,636,980,697	\$ 530,997,430	\$ 4,167,978,127
2. Deduct:			
3. Reserve for Depreciation	1,598,291,173	251,720,982	1,850,012,155
4. Net Utility Plant	2,038,689,524	279,276,448	2,317,965,972
5. Deduct:			
6. Customer Advances for Construction	1,958,015	14,851	1,972,866
7. Accumulated Deferred Income Taxes	265,376,423	39,033,869	304,410,292
8. Asset Retirement Obligation-Net Assets	4,514,846	713,938	5,228,784
9. Asset Retirement Obligation-Regulatory Liabilities	2,933,320	463,849	3,397,169
10. Investment Tax Credit (a)	11,108,447	1,915,328	13,023,775
11. Total Deductions	285,891,051	42,141,835	328,032,886
12. Add:			
13. Materials and Supplies (b)	82,710,640	12,825,231	95,535,871
14. Prepayments (b)(c)	1,461,220	234,842	1,696,062
15. Emission Allowances	1,442,446	228,092	1,670,538
16. Cash Working Capital (page 2)	72,088,951	7,917,882	80,006,833
17. Total Additions	157,703,257	21,206,047	178,909,304
18. Total Net Original Cost Rate Base	<u>\$ 1,910,501,730</u>	<u>\$ 258,340,660</u>	<u>\$ 2,168,842,390</u>
19. Percentage of Rate Base to Total Company Rate Base	<u>88.09%</u>	<u>11.91%</u>	<u>100.00%</u>
20. Net Operating Income	\$ 144,846,712	\$ 17,182,560	\$ 162,029,272
21. Net Operating Income / Net Original Cost Rate Base	7.58%	6.65%	7.47%

(a) Reflects investment tax credit treatment per Case No. 2007-00178.

(b) Average for 13 months.

(c) Includes prepayments for property insurance only.

KENTUCKY UTILITIES**Calculation of Cash Working Capital
At December 31, 2006**

Title of Account (1)	Kentucky Jurisdictional Rate Base at December 31, 2006 (2)	Other Jurisdictional Rate Base at December 31, 2006 (3)	Total Company Rate Base at December 31, 2006 (4)
1. Operating and maintenance expense for the 12 months ended December 31, 2006	\$ 734,520,304	\$ 108,696,069	\$ 843,216,373
2. Deduct:			
3. Electric Power Purchased	<u>157,808,700</u>	<u>24,636,355</u>	<u>182,445,055</u>
4. Total Deductions	\$ 157,808,700	\$ 24,636,355	\$ 182,445,055
5. Remainder (Line 1 - Line 4)	<u>\$ 576,711,604</u>	<u>\$ 84,059,714</u>	<u>\$ 660,771,318</u>
6. Cash Working Capital	<u>\$ 72,088,951</u>	<u>\$ 7,917,882</u>	<u>\$ 80,006,833</u>

Kentucky Jurisdictional (12 1/2% of Line 5)
Other Jurisdictional comprised of FERC, Tennessee,
and Virginia Jurisdictional methodologies

KENTUCKY UTILITIES

Net Original Cost Kentucky Jurisdictional Rate Base
At December 31, 2005

Title of Account (1)	Kentucky Jurisdictional Rate Base at December 31, 2005 (2)	Other Jurisdictional Rate Base at December 31, 2005 (3)	Total Company Rate Base at December 31, 2005 (4)
1. Utility Plant at Original Cost	\$ 3,353,210,299	\$ 493,676,508	\$ 3,846,886,807
2. Deduct:			
3. Reserve for Depreciation	1,543,893,685	245,209,135	1,789,102,820
4. Net Utility Plant	1,809,316,614	248,467,373	2,057,783,987
5. Deduct:			
6. Customer Advances for Construction	1,477,114	14,522	1,491,636
7. Accumulated Deferred Income Taxes	264,140,762	39,598,837	303,739,599
8. Asset Retirement Obligation-Net Assets	4,762,708	762,732	5,525,440
9. Asset Retirement Obligation-Regulatory Liabilities	2,710,844	434,133	3,144,977
10. Investment Tax Credit (a)	1,765,463	340,184	2,105,647
11. Total Deductions	274,856,891	41,150,408	316,007,299
12. Add:			
13. Materials and Supplies (b)	71,628,586	11,367,100	82,995,686
14. Prepayments (b)(c)	1,893,799	266,518	2,160,317
15. Emission Allowances	1,255,875	203,812	1,459,687
16. Cash Working Capital (page 2)	71,454,669	8,043,042	79,497,711
17. Total Additions	146,232,929	19,880,472	166,113,401
18. Total Net Original Cost Rate Base	<u>\$ 1,680,692,652</u>	<u>\$ 227,197,437</u>	<u>\$ 1,907,890,089</u>
19. Percentage of Rate Base to Total Company Rate Base	<u>88.09%</u>	<u>11.91%</u>	<u>100.00%</u>
20. Net Operating Income	\$ 127,313,522	\$ 17,564,276	\$ 144,877,798
21. Net Operating Income / Net Original Cost Rate Base	7.58%	7.73%	7.59%

- (a) Reflects investment tax credit treatment per Case No. 2007-00178
(b) Average for 13 months.
(c) Includes prepayments for property insurance only.

KENTUCKY UTILITIES**Calculation of Cash Working Capital
At December 31, 2005**

Title of Account (1)	Kentucky Jurisdictional Rate Base at December 31, 2005 (2)	Other Jurisdictional Rate Base at December 31, 2005 (3)	Total Company Rate Base at December 31, 2005 (4)
1. Operating and maintenance expense for the 12 months ended December 31, 2005	\$ 760,683,726	\$ 113,785,205	\$ 874,468,931
2. Deduct:			
3. Electric Power Purchased	<u>189,046,371</u>	<u>29,907,748</u>	<u>218,954,119</u>
4. Total Deductions	\$ <u>189,046,371</u>	\$ <u>29,907,748</u>	\$ <u>218,954,119</u>
5. Remainder (Line 1 - Line 4)	<u>\$ 571,637,355</u>	<u>\$ 83,877,457</u>	<u>\$ 655,514,812</u>
6. Cash Working Capital	<u>\$ 71,454,669</u>	<u>\$ 8,043,042</u>	<u>\$ 79,497,711</u>

Kentucky Jurisdictional (12 1/2% of Line 5)
Other Jurisdictional comprised of FERC, Tennessee,
and Virginia Jurisdictional methodologies.

KENTUCKY UTILITIES

Net Original Cost Kentucky Jurisdictional Rate Base
At December 31, 2004

Title of Account (1)	Kentucky Jurisdictional Rate Base at December 31, 2004 (2)	Other Jurisdictional Rate Base at December 31, 2004 (3)	Total Company Rate Base at December 31, 2004 (4)
1. Utility Plant at Original Cost	\$ 3,227,932,354	\$ 484,216,838	\$ 3,712,149,192
2. Deduct:			
3. Reserve for Depreciation	1,449,489,841	232,323,396	1,681,813,237
4. Net Utility Plant	1,778,442,513	251,893,442	2,030,335,955
5. Deduct:			
6. Customer Advances for Construction	1,596,053	15,447	1,611,500
7. Accumulated Deferred Income Taxes	265,188,476	45,121,699	310,310,175
8. Asset Retirement Obligation-Net Assets	5,742,392	931,937	6,674,329
9. Asset Retirement Obligation-Regulatory Liabilities	2,488,865	403,920	2,892,785
10. Investment Tax Credit (a)	3,183,040	622,011	3,805,051
11. Total Deductions	278,198,826	47,095,014	325,293,840
12. Add:			
13. Materials and Supplies (b)	57,448,088	9,109,754	66,557,842
14. Prepayments (b)(c)	1,914,517	281,080	2,195,597
15. Emission Allowances	3,192,241	518,058	3,710,299
16. Cash Working Capital (page 2)	54,393,541	6,017,902	60,411,443
17. Total Additions	116,948,387	15,926,794	132,875,181
18. Total Net Original Cost Rate Base	<u>\$ 1,617,192,074</u>	<u>\$ 220,725,222</u>	<u>\$ 1,837,917,296</u>
19. Percentage of Rate Base to Total Company Rate Base	<u>87.99%</u>	<u>12.01%</u>	<u>100.00%</u>
20. Net Operating Income	\$ 129,470,155	\$ 19,248,072	\$ 148,718,227
21. Net Operating Income / Net Original Cost Rate Base	8.01%	8.72%	8.09%

(a) Reflects investment tax credit treatment per Case No. 2007-00178.

(b) Average for 13 months.

(c) Includes prepayments for property insurance only.

KENTUCKY UTILITIESCalculation of Cash Working Capital
At December 31, 2004

Title of Account (1)	Kentucky Jurisdictional Rate Base at December 31, 2004 (2)	Other Jurisdictional Rate Base at December 31, 2004 (3)	Total Company Rate Base at December 31, 2004 (4)
1. Operating and maintenance expense for the 12 months ended December 31, 2004	\$ 559,386,415	\$ 83,266,396	\$ 642,652,811
2. Deduct:			
3. Electric Power Purchased	<u>124,238,085</u>	<u>19,993,971</u>	<u>144,232,056</u>
4. Total Deductions	<u>\$ 124,238,085</u>	<u>\$ 19,993,971</u>	<u>\$ 144,232,056</u>
5. Remainder (Line 1 - Line 4)	<u>\$ 435,148,330</u>	<u>\$ 63,272,425</u>	<u>\$ 498,420,755</u>
6. Cash Working Capital	<u>\$ 54,393,541</u>	<u>\$ 6,017,902</u>	<u>\$ 60,411,443</u>

Kentucky Jurisdictional (12 1/2% of Line 5)
Other Jurisdictional comprised of FERC, Tennessee,
and Virginia Jurisdictional methodologies.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 Schedule 39.

A-39. See attached.

Calendar Years Prior to Test Year and Test Year (a)	Kentucky Utilities Company Case No. 2009-00548 Electric Operations Schedule of Number of Employees, Hours per Employee, and Average Wages per Employee																			
	Power Production				Transmission				Distribution				Customer Accounts				Customer Service and Information			
	No. (b)	Hours (c)	Wages (d)	% Change	No. (e)	Hours (f)	Wages (g)	% Change	No. (h)	Hours (i)	Wages (j)	% Change	No. (k)	Hours (l)	Wages (m)	% Change	No. (n)	Hours (o)	Wages (p)	% Change
6th Year	378	43	1,191					361	43	1,186		104	41	723		73	41	908		
5th Year	376	43	1,255					365	46	1,351		99	40	752		71	41	949		
% Change	-0.53%	0.89%	5.36%					1.11%	6.24%	13.91%		-4.81%	-0.52%	3.91%		-2.74%	0.19%	4.51%		
4th Year	372	44	1,340					363	45	1,342		98	41	788		71	42	1,011		
% Change	-1.06%	2.02%	6.78%					-0.55%	-2.43%	-0.71%		-1.01%	1.64%	4.84%		0.00%	2.07%	6.54%		
3rd Year	387	43	1,339					363	43	1,302		100	41	797		69	42	1,032		
% Change	4.03%	-2.20%	-0.14%					0.00%	-4.44%	-2.93%		2.04%	-0.85%	1.19%		-2.82%	-1.12%	2.10%		
2nd Year	395	44	1,419					360	43	1,355		102	41	814		70	43	1,103		
% Change	2.07%	2.23%	6.03%					-0.83%	0.44%	4.07%		2.00%	1.65%	2.11%		1.45%	2.53%	6.86%		
1st Year	408	44	1,444					365	43	1,413		100	41	774		69	41	1,077		
% Change	3.29%	-0.89%	1.74%					1.39%	0.51%	4.23%		-1.96%	-0.53%	-4.94%		-1.43%	-3.71%	-2.40%		
Test Year	402	45	1,564					357	43	1,476		106	45	931		69	42	1,143		
% Change	-1.47%	2.87%	8.35%					-2.19%	-0.05%	4.47%		6.00%	9.15%	20.29%		0.00%	1.28%	6.13%		

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.
- (4) Information requested for the 5th year (1998) is not available since KU was on a different payroll system at the time. Accordingly, the information has not been presented here.

Calendar Years Prior to Test Year and Test Year (a)	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)
6th Year				26	43	1,008				942	42	1,003
5th Year				26	43	1,051				937	43	1,072
% Change				0.00%	0.02%	4.20%				-0.53%	1.41%	6.78%
4th Year				26	46	1,209				930	44	1,138
% Change				0.00%	6.85%	15.06%				-0.75%	1.97%	6.20%
3rd Year				26	42	1,107				945	42	1,115
% Change				0.00%	-7.96%	-8.42%				1.61%	-3.42%	-1.98%
2nd Year				26	45	1,222				953	43	1,183
% Change				0.00%	5.72%	10.41%				0.85%	2.51%	6.04%
1st Year				25	43	1,162				967	42	1,174
% Change				-3.85%	-3.93%	-4.91%				1.47%	-1.73%	-0.76%
Test Year				26	44	1,271				960	44	1,277
				4.00%	2.12%	9.37%				-0.72%	3.03%	8.78%

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.
 (4) Information requested for the 5th year (1998) is not available since KU was on a different payroll system at the time. Accordingly, the information has not been presented here.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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. Please see Seelye Exhibit 18 for the Kentucky Jurisdictional Separation Study. See the attached CD, in folder titled Question No. 40, for the workpapers supporting the study.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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. Kentucky Utilities Company does not calculate capitalized interest on assets subject to the jurisdiction of the Kentucky Public Service Commission.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 KU and its affiliated service company:

- a. A schedule detailing the costs directly charged to and costs allocated by KU to the service company. Indicate the KU Power accounts where these costs were originally recorded. 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 company to KU. Indicate the KU accounts where these costs were recorded. 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 KENTUCKY UTILITIES (KU)
November 1, 2008 to October 31, 2009

FERC				
Account	FERC Account Description	Direct	Indirect	Grand Total
107	Construction Work In Progress	(8,213.19)	-	(8,213.19)
131	Cash	(68.07)	-	(68.07)
184	Clearing Accounts	41,580.08	-	41,580.08
228.3	Accumulated Provision For Pensions And Benefits	18,651.62	-	18,651.62
232	Accounts Payable	372,166.51	-	372,166.51
236	Taxes Accrued	6,089,378.15	-	6,089,378.15
253	Other Deferred Credits	22,876.20	-	22,876.20
408.1	Taxes Other Than Income Taxes, Utility Operating Income	(0.02)	-	(0.02)
426.1	Donations	3,100.00	(560.00)	2,540.00
426.4	Expenditures For Certain Civic, Political And Related Activities	551.46	1,049.64	1,601.10
426.5	Other Deductions	207,249.40	19,766.69	227,016.09
430	Interest On Debt To Associated Companies	(418,437.85)	-	(418,437.85)
501	Fuel	-	4,891.50	4,891.50
512	Maintenance Of Boiler Plant	(0.22)	-	(0.22)
557	Other Expenses	(547.64)	-	(547.64)
560	Operation Supervision And Engineering	4,274.20	-	4,274.20
566	Miscellaneous Transmission Expenses	(2,032.15)	-	(2,032.15)
580	Operation Supervision And Engineering	(15.91)	-	(15.91)
588	Miscellaneous Distribution Expenses	6,327.66	-	6,327.66
905	Miscellaneous Customer Accounts Expenses	3,333.01	-	3,333.01
908	Customer Assistance Expenses	842.21	-	842.21
909	Informational And Instructional Advertising Expenses	564.01	-	564.01
910	Miscellaneous Customer Service And Informational Expenses	1,380.00	-	1,380.00
920	Administrative And General Salaries	-	64,350.00	64,350.00
921	Office Supplies And Expenses	13,470.29	25,229.58	38,699.87
923	Outside Services Employed	127.68	(37,159.42)	(37,031.74)
924	Property Insurance	27,068.63	-	27,068.63
925	Injuries And Damages	9,022.88	-	9,022.88
926	Employee Pensions And Benefits	8,477.76	-	8,477.76
930.1	General Advertising Expenses	(1,644.00)	(292.00)	(1,936.00)
935	Maintenance Of General Plant	-	(301.12)	(301.12)
		<u>6,399,482.70</u>	<u>76,974.87</u>	<u>6,476,457.57</u>

BILLED TO KENTUCKY UTILITIES (KU) FROM THE SERVICE CORPORATION (SERVCO)

November 1, 2008 to October 31, 2009

FERC		KENTUCKY UTILITIES		
Account	FERC Account Description	Direct	Indirect	Total
107	Construction Work In Progress	31,555,951.65	-	31,555,951.65
108	Accumulated Provision For Depreciation Of Utility Plant	211,521.44	-	211,521.44
131	Cash	754.10	-	754.10
143	Other Accounts Receivable	1,690.93	-	1,690.93
163	Stores Expense Undistributed	237,974.29	-	237,974.29
165	Prepayments	7,600,859.01	-	7,600,859.01
182.3	Other Regulatory Assets	677,683.62	-	677,683.62
183	Preliminary Survey And Investigation Charges	296,322.04	-	296,322.04
184	Clearing Accounts	17,191,599.77	-	17,191,599.77
186	Miscellaneous Deferred Debits	3,073,134.92	-	3,073,134.92
228.2	Accumulated Provision For Injuries And Damages	928,504.56	-	928,504.56
228.3	Accumulated Provision For Pensions And Benefits	6,779,550.62	-	6,779,550.62
232	Accounts Payable	2,896,804.81	-	2,896,804.81
236	Taxes Accrued	3,647,210.15	-	3,647,210.15
241	Tax Collections Payable	(2,633,918.70)	-	(2,633,918.70)
242	Miscellaneous Current And Accrued Liabilities	258,482.23	-	258,482.23
253	Other Deferred Credits	864,980.59	-	864,980.59
408.1	Taxes Other Than Income Taxes, Utility Operating Income	2,910,207.16	5,940.00	2,916,147.16
421	Miscellaneous Nonoperating Income	(78,976.39)	-	(78,976.39)
426.1	Donations	201,705.72	4,170.00	205,875.72
426.3	Penalties	16,888.87	-	16,888.87
426.4	Expenditures For Certain Civic, Political And Related Activities	19,120.85	835,313.75	854,434.60
426.5	Other Deductions	493,240.21	186,633.41	679,873.62
427	Interest On Long-Term Debt	(644.92)	-	(644.92)
430	Interest On Debt To Associated Companies	64,961.12	-	64,961.12
431	Other Interest Expense	313,189.35	-	313,189.35
456	Other Electric Revenues	8,641.39	-	8,641.39
500	Operation Supervision And Engineering	210,540.41	1,817,076.03	2,027,616.44
501	Fuel	671,199.45	533,796.23	1,204,995.68
502	Steam Expenses	375,487.74	32,716.55	408,204.29
506	Miscellaneous Steam Power Expenses	85,724.85	-	85,724.85
510	Maintenance Supervision And Engineering	825,910.46	-	825,910.46
511	Maintenance Of Structures	8,640.86	-	8,640.86
512	Maintenance Of Boiler Plant	96,132.70	-	96,132.70
513	Maintenance Of Electric Plant	59,265.17	73,104.25	132,369.42
514	Maintenance Of Miscellaneous Steam Plant	7,196.13	-	7,196.13
541	Maintenance Supervision And Engineering	9,047.48	-	9,047.48
546	Operation Supervision And Engineering	641.71	-	641.71
548	Generation Expenses	5,270.85	-	5,270.85
551	Maintenance Supervision And Engineering	2,191.96	-	2,191.96
552	Maintenance Of Structures	944.48	-	944.48
553	Maintenance Of Generating And Electric Equipment	4.15	-	4.15
554	Maintenance Of Miscellaneous Other Power Generation Plant	27,928.00	-	27,928.00
556	System Control And Load Dispatching	87,146.90	1,642,648.48	1,729,795.38
560	Operation Supervision And Engineering	23,162.01	972,535.84	995,697.85
561	Load Dispatching	906,362.28	576,094.96	1,482,457.24
562	Station Expenses	7,888.67	-	7,888.67
563	Overhead Line Expenses	82,105.95	13,383.81	95,489.76
566	Miscellaneous Transmission Expenses	131,180.41	1,014,380.57	1,145,560.98
570	Maintenance Of Station Equipment	320,313.01	-	320,313.01
571	Maintenance Of Overhead Lines	122,935.63	-	122,935.63

BILLED TO KENTUCKY UTILITIES (KU) FROM THE SERVICE CORPORATION (SERVCO)

November 1, 2008 to October 31, 2009

FERC		KENTUCKY UTILITIES		
Account	FERC Account Description	Direct	Indirect	Total
573	Maintenance Of Miscellaneous Transmission Plant	62,998.03	-	62,998.03
580	Operation Supervision And Engineering	2,365,381.52	337,964.92	2,703,346.44
581	Load Dispatching	-	716,811.78	716,811.78
582	Station Expenses	195.84	-	195.84
583	Overhead Line Expenses	13,092.04	-	13,092.04
586	Meter Expenses	801,585.79	3,275.61	804,861.40
588	Miscellaneous Distribution Expenses	959,982.84	197,284.79	1,157,267.63
590	Maintenance Supervision And Engineering	8,992.33	-	8,992.33
592	Maintenance Of Station Equipment	10,322.57	-	10,322.57
593	Maintenance Of Overhead Lines	119,502.99	-	119,502.99
595	Maintenance Of Line Transformers	16,145.38	-	16,145.38
598	Maintenance Of Miscellaneous Distribution Plant	142,283.38	-	142,283.38
901	Supervision	1,410,755.41	247,201.14	1,657,956.55
902	Meter Reading Expenses	1,376,441.55	295.43	1,376,736.98
903	Customer Records And Collection Expenses	4,913,073.50	2,924,247.40	7,837,320.90
905	Miscellaneous Customer Accounts Expenses	376,043.47	-	376,043.47
907	Supervision	54,544.17	138,078.60	192,622.77
908	Customer Assistance Expenses	4,148,813.34	483,212.76	4,632,026.10
909	Informational And Instructional Advertising Expenses	112,454.83	-	112,454.83
910	Miscellaneous Customer Service And Informational Expenses	2,872,838.65	265,378.67	3,138,217.32
912	Demonstrating And Selling Expenses	7,959.09	-	7,959.09
913	Advertising Expenses	65,213.98	-	65,213.98
920	Administrative And General Salaries	2,307,074.85	15,337,728.84	17,644,803.69
921	Office Supplies And Expenses	1,720,822.90	3,249,224.50	4,970,047.40
923	Outside Services Employed	5,098,986.28	2,810,866.98	7,909,853.26
924	Property Insurance	27,068.63	-	27,068.63
925	Injuries And Damages	88,514.68	215.62	88,730.30
926	Employee Pensions And Benefits	15,244,020.20	128,310.25	15,372,330.45
928	Regulatory Commission Expenses	604,070.29	-	604,070.29
930.1	General Advertising Expenses	746,083.63	8,567.60	754,651.23
930.2	Miscellaneous General Expenses	1,221,489.05	709,095.53	1,930,584.58
935	Maintenance Of General Plant	708,942.63	7,877,050.42	8,585,993.05
		<u>129,210,354.49</u>	<u>43,142,604.72</u>	<u>172,352,959.21</u>

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 has 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.

In December 2009 the Company incurred, based on estimated amounts, expenses of approximately \$12 million and rate base of approximately \$5 million to repair damage and restore service to its Kentucky and Virginia customers caused by the severe snow storm which occurred on December 18 and 19, 2009 (“Mountain Snow Storm”).

The Company will timely supplement this response with updated information.

KENTUCKY UTILITIES

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Per Books 10-31-09	Capital Structure	Trimble County Joint Use Assets Transfer	Undistributed Subsidiary Earnings	Investment in EEI (Col 2 x Col 5 Line 4)	Investments in OVEC and Other (Col 2 x Col 6 Line 4)	Adjustments to Total Co. Capitalization (Sum of Col 3 - Col 6)	Adjusted Total Company Capitalization (Col 1 - Col 7)	Jurisdictional Rate Base Percentage (Exhibit 2 Line 19)	Kentucky Jurisdictional Capitalization (Col 8 x Col 9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Short Term Debt	\$ 19,665,954	0.55%	\$ 266,095	\$ -	\$ (7,127)	\$ (4,621)	\$ 254,347	\$ 19,920,301	87.15%	\$ 17,360,542
2. Long Term Debt	1,631,779,405	45.52%	22,022,972	-	(589,848)	(382,487)	21,050,637	1,652,830,042	87.15%	1,440,441,382
3. Common Equity	1,933,128,508	53.93%	26,091,802	(6,207,858)	(698,825)	(453,153)	18,731,966	1,951,860,473	87.15%	1,701,046,402
4. Total Capitalization	<u>\$ 3,584,573,867</u>	<u>100.00%</u>	<u>\$ 48,380,869</u>	<u>\$ (6,207,858)</u>	<u>\$ (1,295,800)</u>	<u>\$ (840,261)</u>	<u>\$ 40,036,950</u>	<u>\$ 3,624,610,816</u>		<u>\$ 3,158,848,326</u>

	Adjusted Kentucky Jurisdictional Capitalization (Col 10 x Col 12)	Adjusted Capital Structure (14)	Annual Cost Rate December 31, 2009 (15)	Cost of Capital (Col 15 x Col 14)
	(13)	(14)	(15)	(16)
1. Short Term Debt	\$ 16,786,866	0.55%	0.20%	0.00%
2. Long Term Debt	1,392,878,436	45.60%	4.67%	2.13%
3. Common Equity	1,644,878,318	53.85%	11.50%	6.19%
4. Total Capitalization	<u>\$ 3,054,543,620</u>	<u>100.00%</u>		<u>8.32%</u>

(a) Environmental Compliance Plans:

Total Jurisdictional ECR Rate Base at 10/31/09	\$ 1,120,801,977
Less: Jurs ECR Rate Base '01 and '03 Plans	149,293,659
Less: Jurs ECR Rate Base Roll-in '05 and '06 Plans	867,203,612
Jurisdictional ECR Post '03 Rate Base	<u>\$ 104,304,706</u>

NOTES:
Column 15 used December 31, 2009 actual embedded cost rates.

KENTUCKY UTILITIES COMPANY
ANALYSIS OF THE EMBEDDED COST OF CAPITAL AT
December 31, 2009

LONG-TERM DEBT										
	Due	Rate	Principal	Interest	Annualized Cost			Letter of Credit and other fees	Total	Embedded Cost
					Amortized Debt Issuance Expense	Amortized Loss-Reacquired Debt				
Pollution Control Bonds										
Mercer Co 2000 Series A	05/01/23	0.45000% *	12,900,000	58,050	-	46,743	94,413 a	199,206	1.544%	
Carroll Co 2002 Series A	02/01/32	0.95000% *	20,930,000	198,835	4,104	36,300	20,930 b	260,169	1.243%	
Carroll Co 2002 Series B	02/01/32	0.95000% *	2,400,000	22,800	2,856	4,164	2,400 b	32,220	1.343%	
Muhlenberg Co 2002 Series A	02/01/32	0.95000% *	2,400,000	22,800	1,140	12,744	2,400 b	39,084	1.629%	
Mercer Co 2002 Series A	02/01/32	0.95000% *	7,400,000	70,300	3,180	12,900	7,400 b	93,780	1.267%	
Carroll Co 2002 Series C	10/01/32	0.24200% *	96,000,000	232,320	73,653	186,036	240,000 c	732,009	0.763%	
Carroll Co 2004 Series A	10/01/34	0.27000% *	50,000,000	135,000	-	105,023	409,041 d	649,064	1.298%	
Carroll Co 2006 Series B	10/01/34	0.40000% *	54,000,000	216,000	47,757	-	441,990 d	705,747	1.307%	
Carroll Co 2007 Series A	02/01/26	5.75000% *	17,875,000	1,027,813	33,166	-	-	1,060,979	5.936%	
Trimble Co 2007 Series A	03/01/37	6.00000% *	8,927,000	535,620	16,022	-	-	551,642	6.179%	
Carroll Co 2008 Series A	02/01/32	0.33000% *	77,947,405	257,226	34,268	-	636,669 d	928,163	1.191%	
Called Bonds			-	-	-	200,687 1	-	200,687	0.000%	
Total External Debt			350,779,405	2,776,764	216,146	604,597	1,855,243	5,452,750	0.324%	
Notes Payable to Fidelity Corp										
Notes Payable to Fidelity Corp	11/24/10	4.240%	33,000,000	1,399,200	-	-	-	1,399,200	4.240%	
Notes Payable to Fidelity Corp	01/16/12	4.390%	50,000,000	2,195,000	-	-	-	2,195,000	4.390%	
Notes Payable to Fidelity Corp	04/30/13	4.550%	100,000,000	4,550,000	-	-	-	4,550,000	4.550%	
Notes Payable to Fidelity Corp	08/15/13	5.310%	75,000,000	3,982,500	-	-	-	3,982,500	5.310%	
Notes Payable to Fidelity Corp	12/19/14	5.450%	100,000,000	5,450,000	-	-	-	5,450,000	5.450%	
Notes Payable to Fidelity Corp	07/08/15	4.735%	50,000,000	2,367,500	-	-	-	2,367,500	4.735%	
Notes Payable to Fidelity Corp	12/21/15	5.360%	75,000,000	4,020,000	-	-	-	4,020,000	5.360%	
Notes Payable to Fidelity Corp	10/25/16	5.675%	50,000,000	2,837,500	-	-	-	2,837,500	5.675%	
Notes Payable to Fidelity Corp	06/20/17	5.980%	50,000,000	2,990,000	-	-	-	2,990,000	5.980%	
Notes Payable to Fidelity Corp	07/25/18	6.160%	50,000,000	3,080,000	-	-	-	3,080,000	6.160%	
Notes Payable to Fidelity Corp	08/27/18	5.645%	50,000,000	2,822,500	-	-	-	2,822,500	5.645%	
Notes Payable to Fidelity Corp	12/17/18	7.035%	75,000,000	5,276,250	-	-	-	5,276,250	7.035%	
Notes Payable to Fidelity Corp	10/25/19	5.710%	70,000,000	3,997,000	-	-	-	3,997,000	5.710%	
Notes Payable to Fidelity Corp	02/07/22	5.690%	53,000,000	3,015,700	-	-	-	3,015,700	5.690%	
Notes Payable to Fidelity Corp	05/22/23	5.850%	75,000,000	4,387,500	-	-	-	4,387,500	5.850%	
Notes Payable to Fidelity Corp	09/14/28	5.960%	100,000,000	5,960,000	-	-	-	5,960,000	5.960%	
Notes Payable to Fidelity Corp	06/23/36	6.330%	50,000,000	3,165,000	-	-	-	3,165,000	6.330%	
Notes Payable to Fidelity Corp	03/30/37	5.860%	75,000,000	4,395,000	-	-	-	4,395,000	5.860%	
Notes Payable to Fidelity Corp	04/24/17	5.280%	50,000,000	2,640,000	-	-	-	2,640,000	5.280%	
Notes Payable to Fidelity Corp	07/29/19	4.810%	50,000,000	2,405,000	-	-	-	2,405,000	4.810%	
Notes Payable to Fidelity Corp	11/25/19	4.445%	50,000,000	2,222,500	-	-	-	2,222,500	4.445%	
Total Internal Debt			1,331,000,000	73,158,150	-	-	-	73,158,150	4.350%	
Total			1,681,779,405	75,934,914	216,146	604,597	1,855,243	78,610,900	4.674%	

SHORT TERM DEBT									
	Rate	Principal	Interest	Annualized Cost			Total	Embedded Cost	
				Expense	Loss	Premium			
Notes Payable to Associated Company	0.200% *	44,974,954	89,950	-	-	-	89,950	0.200%	
Total		44,974,954	89,950	-	-	-	89,950	0.200%	

Embedded Cost of Total Debt	1,726,754,359	76,024,864	216,146	604,597	1,855,243	78,700,850	4.558%
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* Composite rate at end of current month.

1 Series P and R bonds were redeemed in 2003, and 2005, respectively. They were not replaced with other bond series. The remaining unamortized expense is being amortized over the remainder of the original lives (due 5/15/07, 6/1/25, 6/1/35, and 6/1/36 respectively) of the bonds as loss on reacquired debt.

a - Letter of credit fee = (principal bal + 45 days interest)* 70% Rate based on company credit rating Additional fee of \$250/month for drawdown

b - Remarketing fee = 10 basis points

c - Remarketing fee = 25 basis points

d - Is a and b combined

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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.

KENTUCKY UTILITIES COMPANY

Income Statements

November 30, 2009

Kentucky Utilities Company
Comparative Statement of Income
November 30, 2009

	Current Month		
	This Year Amount	Last Year Amount	Increase or Decrease Amount %
Electric Operating Revenues.....	98,031,366.67	118,974,538.38	(20,943,171.71) (17.60)
Rate Refunds.....	(158,230.79)	-	(158,230.79) 100.00
Total Operating Revenues.....	97,873,135.88	118,974,538.38	(21,101,402.50) (17.74)
Fuel for Electric Generation.....	29,099,078.30	44,317,875.88	(15,218,797.58) (34.34)
Power Purchased.....	15,049,931.56	18,794,287.94	(3,744,356.38) (19.92)
Other Operation Expenses.....	15,996,674.44	12,508,278.23	3,488,396.21 27.89
Maintenance.....	8,043,316.99	5,231,298.58	2,812,018.41 53.75
Depreciation.....	10,742,490.27	11,919,106.99	(1,176,616.72) (9.87)
Amortization Expense.....	553,760.58	461,045.28	92,715.30 20.11
Regulatory Credits.....	(203,334.42)	(193,821.50)	(9,512.92) (4.91)
Taxes			
Federal Income.....	3,667,990.16	6,064,378.74	(2,396,388.58) (39.52)
State Income.....	268,915.62	836,358.02	(567,442.40) (67.85)
Deferred Federal Income - Net.....	(1,946,617.21)	-	(1,946,617.21) (100.00)
Deferred State Income - Net.....	(25,391.24)	-	(25,391.24) (100.00)
Property and Other.....	888,602.47	1,738,478.30	(849,875.83) (48.89)
Investment Tax Credit.....	-	-	-
Loss (Gain) from Disposition of Allowances.....	-	-	-
Accretion Expense.....	178,589.30	169,072.59	9,516.71 5.63
Total Operating Expenses.....	82,314,006.82	101,846,359.05	(19,532,352.23) (19.18)
Net Operating Income.....	15,559,129.06	17,128,179.33	(1,569,050.27) (9.16)
Other Income Less Deductions			
Other Income Less Deductions.....	(2,117,638.16)	318,304.44	(2,435,942.60) (765.29)
AFUDC - Equity.....	218,895.51	537,007.11	(318,111.60) (59.24)
Total Other Income Less Deductions.....	(1,898,742.65)	855,311.55	(2,754,054.20) (321.99)
Income Before Interest Charges.....	13,660,386.41	17,983,490.88	(4,323,104.47) (24.04)
Interest on Long-term Debt.....	6,181,179.51	5,861,955.79	319,223.72 5.45
Amortization of Debt Expense - Net.....	68,387.12	63,902.70	4,484.42 7.02
Other Interest Expenses.....	218,622.73	498,512.73	(279,890.00) (56.15)
AFUDC - Borrowed Funds.....	(93,236.23)	(181,388.35)	88,152.12 48.60
Total Interest Charges.....	6,374,953.13	6,242,982.87	131,970.26 2.11
Net Income.....	7,285,433.28	11,740,508.01	(4,455,074.73) (37.95)

Kentucky Utilities Company
Comparative Statement of Income
November 30, 2009

	Year to Date		
	This Year Amount	Last Year Amount	Increase or Decrease Amount %
Electric Operating Revenues.....	1,222,413,960.09	1,272,828,987.90	(50,415,027.81) (3.96)
Rate Refunds.....	(158,230.79)	-	(158,230.79) 100.00
Total Operating Revenues.....	<u>1,222,255,729.30</u>	<u>1,272,828,987.90</u>	<u>(50,573,258.60)</u> (3.97)
Fuel for Electric Generation.....	390,056,904.29	461,430,196.51	(71,373,292.22) (15.47)
Power Purchased.....	182,810,228.09	202,726,107.84	(19,915,879.75) (9.82)
Other Operation Expenses.....	173,956,569.17	150,977,311.92	22,979,257.25 15.22
Maintenance.....	87,386,503.89	81,559,488.96	5,827,014.93 7.14
Depreciation.....	116,804,625.90	119,298,985.25	(2,494,359.35) (2.09)
Amortization Expense.....	5,511,919.43	4,767,362.34	744,557.09 15.62
Regulatory Credits.....	(2,201,665.70)	(2,081,838.48)	(119,827.22) (5.76)
Taxes			
Federal Income.....	(10,163,762.46)	34,777,998.87	(44,941,761.33) (129.22)
State Income.....	1,481,751.03	9,294,575.26	(7,812,824.23) (84.06)
Deferred Federal Income - Net.....	48,766,965.17	(2,982,047.83)	51,749,013.00 1,735.35
Deferred State Income - Net.....	7,251,528.27	(1,429,408.42)	8,680,936.69 607.31
Property and Other.....	19,593,006.30	19,197,323.70	395,682.60 2.06
Investment Tax Credit.....	18,457,863.34	21,919,897.97	(3,462,034.63) (15.79)
Loss (Gain) from Disposition of Allowances.....	(84,707.76)	(583,106.55)	498,398.79 85.47
Accretion Expense.....	1,926,665.83	1,811,614.06	115,051.77 6.35
Total Operating Expenses.....	<u>1,041,554,394.79</u>	<u>1,100,684,461.40</u>	<u>(59,130,066.61)</u> (5.37)
Net Operating Income.....	180,701,334.51	172,144,526.50	8,556,808.01 4.97
Other Income Less Deductions			
Other Income Less Deductions.....	5,869,559.54	25,926,372.24	(20,056,812.70) (77.36)
AFUDC - Equity.....	3,684,585.30	5,481,085.40	(1,796,500.10) (32.78)
Total Other Income Less Deductions.....	<u>9,554,144.84</u>	<u>31,407,457.64</u>	<u>(21,853,312.80)</u> (69.58)
Income Before Interest Charges.....	190,255,479.35	203,551,984.14	(13,296,504.79) (6.53)
Interest on Long-term Debt.....	65,965,099.81	62,506,515.67	3,458,584.14 5.53
Amortization of Debt Expense - Net.....	746,743.14	677,562.45	69,180.69 10.21
Other Interest Expenses.....	3,052,332.72	4,142,489.55	(1,090,156.83) (26.32)
AFUDC - Borrowed Funds.....	(1,283,248.66)	(1,859,353.04)	576,104.38 30.98
Total Interest Charges.....	<u>68,480,927.01</u>	<u>65,467,214.63</u>	<u>2,913,712.38</u> 4.60
Net Income.....	<u>121,774,552.34</u>	<u>138,084,769.51</u>	<u>(16,310,217.17)</u> (11.81)

Kentucky Utilities Company
Comparative Statement of Income
November 30, 2009

	Year Ended Current Month		
	This Year Amount	Last Year Amount	Increase or Decrease Amount %
Electric Operating Revenues.....	1,353,627,025.44	1,382,159,626.86	(28,532,601.42) (2.06)
Rate Refunds.....	(158,230.79)	-	(158,230.79) 100.00
Total Operating Revenues.....	1,353,468,794.65	1,382,159,626.86	(28,690,832.21) (2.08)
Fuel for Electric Generation.....	441,026,178.52	500,162,442.55	(59,136,264.03) (11.82)
Power Purchased.....	201,260,888.55	216,817,222.15	(15,556,333.60) (7.17)
Other Operation Expenses.....	189,891,484.89	165,146,229.37	24,745,255.52 14.98
Maintenance.....	94,605,807.41	90,158,936.41	4,446,871.00 4.93
Depreciation.....	128,620,649.74	129,406,983.40	(786,333.66) (0.61)
Amortization Expense.....	5,974,212.94	5,183,812.84	790,400.10 15.25
Regulatory Credits.....	(2,396,375.93)	(2,261,505.55)	(134,870.38) (5.96)
Taxes			
Federal Income.....	(1,757,132.52)	27,109,247.36	(28,866,379.88) (106.48)
State Income.....	2,240,909.70	10,577,461.94	(8,336,552.24) (78.81)
Deferred Federal Income - Net.....	41,555,504.98	(4,804,463.80)	46,359,968.78 964.94
Deferred State Income - Net.....	5,522,067.83	(1,791,909.98)	7,313,977.81 408.17
Property and Other.....	21,056,776.92	20,123,061.95	933,714.97 4.64
Investment Tax Credit.....	21,804,863.34	35,519,897.97	(13,715,034.63) (38.61)
Loss (Gain) from Disposition of Allowances.....	(84,707.76)	498,398.79	(583,106.55) 85.47
Accretion Expense.....	2,096,627.13	1,966,703.12	129,924.01 6.61
Total Operating Expenses.....	1,151,417,755.74	1,192,731,013.18	(41,313,257.44) (3.46)
Net Operating Income.....	202,051,038.91	189,428,613.68	12,622,425.23 6.66
Other Income Less Deductions			
Other Income Less Deductions.....	9,324,377.27	29,753,609.43	(20,429,232.16) (68.66)
AFUDC - Equity.....	4,244,468.46	5,907,554.70	(1,663,086.24) (28.15)
Total Other Income Less Deductions.....	13,568,845.73	35,661,164.13	(22,092,318.40) (61.95)
Income Before Interest Charges.....	215,619,884.64	225,089,777.81	(9,469,893.17) (4.21)
Interest on Long-term Debt.....	71,789,139.36	67,678,174.16	4,110,965.20 6.07
Amortization of Debt Expense - Net.....	812,751.21	737,999.57	74,751.64 10.13
Other Interest Expenses.....	3,535,008.51	4,572,092.85	(1,037,084.34) (22.68)
AFUDC - Borrowed Funds.....	(1,472,364.03)	(1,982,091.93)	509,727.90 25.72
Total Interest Charges.....	74,664,535.05	71,006,174.65	3,658,360.40 5.15
Net Income.....	140,955,349.59	154,083,603.16	(13,128,253.57) (8.52)

KENTUCKY UTILITIES COMPANY

Income Statements

December 31, 2009

Kentucky Utilities Company
Comparative Statement of Income
December 31, 2009

	Current Month		
	This Year Amount	Last Year Amount	Increase or Decrease Amount %
Electric Operating Revenues.....	134,244,273.78	131,213,065.35	3,031,208.43 2.31
Rate Refunds.....	(311,000.00)	-	(311,000.00) (100.00)
Total Operating Revenues.....	133,933,273.78	131,213,065.35	2,720,208.43 2.07
Fuel for Electric Generation.....	43,640,409.66	50,969,274.23	(7,328,864.57) (14.38)
Power Purchased.....	16,003,170.64	18,450,660.46	(2,447,489.82) (13.27)
Other Operation Expenses.....	22,344,072.66	15,934,915.72	6,409,156.94 40.22
Maintenance.....	15,887,603.67	7,219,303.52	8,668,300.15 120.07
Depreciation.....	10,749,112.37	11,816,023.84	(1,066,911.47) (9.03)
Amortization Expense.....	554,948.70	462,293.51	92,655.19 20.04
Regulatory Credits.....	(204,273.94)	(194,710.23)	(9,563.71) (4.91)
Taxes			
Federal Income.....	5,397,407.23	8,406,629.94	(3,009,222.71) (35.80)
State Income.....	149,756.11	759,158.67	(609,402.56) (80.27)
Deferred Federal Income - Net.....	(3,394,955.27)	(7,211,460.19)	3,816,504.92 52.92
Deferred State Income - Net.....	651,121.56	(1,729,460.44)	2,380,581.80 137.65
Property and Other.....	1,363,606.52	1,463,770.62	(100,164.10) (6.84)
Investment Tax Credit.....	2,958,591.69	3,347,000.00	(388,408.31) (11.60)
Loss (Gain) from Disposition of Allowances.....	-	-	-
Accretion Expense.....	179,528.86	169,961.30	9,567.56 5.63
Total Operating Expenses.....	116,280,100.26	109,863,360.95	6,416,739.31 5.84
Net Operating Income.....	17,653,173.52	21,349,704.40	(3,696,530.88) (17.31)
Other Income Less Deductions			
Other Income Less Deductions.....	263,572.45	3,454,817.73	(3,191,245.28) (92.37)
AFUDC - Equity.....	221,311.71	559,883.16	(338,571.45) (60.47)
Total Other Income Less Deductions.....	484,884.16	4,014,700.89	(3,529,816.73) (87.92)
Income Before Interest Charges.....	18,138,057.68	25,364,405.29	(7,226,347.61) (28.49)
Interest on Long-term Debt.....	6,334,875.06	5,824,039.55	510,835.51 8.77
Amortization of Debt Expense - Net.....	68,395.20	66,008.07	2,387.13 3.62
Other Interest Expenses.....	276,652.61	482,675.79	(206,023.18) (42.68)
AFUDC - Borrowed Funds.....	(94,267.98)	(189,115.37)	94,847.39 50.15
Total Interest Charges.....	6,585,654.89	6,183,608.04	402,046.85 6.50
Net Income.....	11,552,402.79	19,180,797.25	(7,628,394.46) (39.77)

Kentucky Utilities Company
Comparative Statement of Income
December 31, 2009

	Year to Date		
	This Year Amount	Last Year Amount	Increase or Decrease Amount %
Electric Operating Revenues.....	1,356,658,233.87	1,404,042,053.25	(47,383,819.38) (3.37)
Rate Refunds.....	(469,230.79)	-	(469,230.79) (100.00)
Total Operating Revenues.....	1,356,189,003.08	1,404,042,053.25	(47,853,050.17) (3.41)
Fuel for Electric Generation.....	433,697,313.95	512,399,470.74	(78,702,156.79) (15.36)
Power Purchased.....	198,813,398.73	221,176,768.30	(22,363,369.57) (10.11)
Other Operation Expenses.....	196,300,641.83	166,912,227.64	29,388,414.19 17.61
Maintenance.....	103,274,107.56	88,778,792.48	14,495,315.08 16.33
Depreciation.....	127,553,738.27	131,115,009.09	(3,561,270.82) (2.72)
Amortization Expense.....	6,066,868.13	5,229,655.85	837,212.28 16.01
Regulatory Credits.....	(2,405,939.64)	(2,276,548.71)	(129,390.93) (5.68)
Taxes			
Federal Income.....	(4,766,355.23)	43,184,628.81	(47,950,984.04) (111.04)
State Income.....	1,631,507.14	10,053,733.93	(8,422,226.79) (83.77)
Deferred Federal Income - Net.....	45,372,009.90	(10,193,508.02)	55,565,517.92 545.11
Deferred State Income - Net.....	7,902,649.63	(3,158,868.86)	11,061,518.49 350.17
Property and Other.....	20,956,612.82	20,661,094.32	295,518.50 1.43
Investment Tax Credit.....	21,416,455.03	25,266,897.97	(3,850,442.94) (15.24)
Loss (Gain) from Disposition of Allowances.....	(84,707.76)	(583,106.55)	498,398.79 85.47
Accretion Expense.....	2,106,194.69	1,981,575.36	124,619.33 6.29
Total Operating Expenses.....	1,157,834,495.05	1,210,547,822.35	(52,713,327.30) (4.35)
Net Operating Income.....	198,354,508.03	193,494,230.90	4,860,277.13 2.51
Other Income Less Deductions			
Other Income Less Deductions.....	6,133,131.99	29,381,189.97	(23,248,057.98) (79.13)
AFUDC - Equity.....	3,905,897.01	6,040,968.56	(2,135,071.55) (35.34)
Total Other Income Less Deductions.....	10,039,029.00	35,422,158.53	(25,383,129.53) (71.66)
Income Before Interest Charges.....	208,393,537.03	228,916,389.43	(20,522,852.40) (8.97)
Interest on Long-term Debt.....	72,299,974.87	68,330,555.22	3,969,419.65 5.81
Amortization of Debt Expense - Net.....	815,138.34	743,570.52	71,567.82 9.62
Other Interest Expenses.....	3,328,985.33	4,625,165.34	(1,296,180.01) (28.02)
AFUDC - Borrowed Funds.....	(1,377,516.64)	(2,048,468.41)	670,951.77 32.75
Total Interest Charges.....	75,066,581.90	71,650,822.67	3,415,759.23 4.77
Net Income.....	133,326,955.13	157,265,566.76	(23,938,611.63) (15.22)

Kentucky Utilities 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.....	1,356,658,233.87	1,404,042,033.25	(47,383,819.38) (3.37)
Rate Refunds.....	(469,230.79)	-	(469,230.79) (100.00)
Total Operating Revenues.....	1,356,189,003.08	1,404,042,033.25	(47,853,030.17) (3.41)
Fuel for Electric Generation.....	433,697,313.95	512,399,470.74	(78,702,156.79) (15.36)
Power Purchased.....	198,813,398.73	221,176,768.30	(22,363,369.57) (10.11)
Other Operation Expenses.....	196,300,641.83	166,912,227.64	29,388,414.19 17.61
Maintenance.....	103,274,107.56	88,778,792.48	14,495,315.08 16.33
Depreciation.....	127,553,738.27	131,115,009.09	(3,561,270.82) (2.72)
Amortization Expense.....	6,066,868.13	5,229,655.85	837,212.28 16.01
Regulatory Credits.....	(2,405,939.64)	(2,276,548.71)	(129,390.93) (5.68)
Taxes			
Federal Income.....	(4,766,355.23)	43,184,628.81	(47,950,984.04) (111.04)
State Income.....	1,631,507.14	10,053,733.93	(8,422,226.79) (83.77)
Deferred Federal Income - Net.....	45,372,009.90	(10,193,508.02)	55,565,517.92 545.11
Deferred State Income - Net.....	7,902,649.63	(3,158,868.86)	11,061,518.49 350.17
Property and Other.....	20,956,612.82	20,661,094.32	295,518.50 1.43
Investment Tax Credit.....	21,416,455.03	25,266,897.97	(3,850,442.94) (15.24)
Loss (Gain) from Disposition of Allowances.....	(84,707.76)	(583,106.55)	498,398.79 85.47
Accretion Expense.....	2,106,194.69	1,981,575.36	124,619.33 6.29
Total Operating Expenses.....	1,157,834,495.05	1,210,547,822.35	(52,713,327.30) (4.35)
Net Operating Income.....	198,354,508.03	193,494,230.90	4,860,277.13 2.51
Other Income Less Deductions			
Other Income Less Deductions.....	6,133,131.99	29,381,189.97	(23,248,057.98) (79.13)
AFUDC - Equity.....	3,905,897.01	6,040,968.56	(2,135,071.55) (35.34)
Total Other Income Less Deductions.....	10,039,029.00	35,422,158.53	(25,383,129.53) (71.66)
Income Before Interest Charges.....	208,393,537.03	228,916,389.43	(20,522,852.40) (8.97)
Interest on Long-term Debt.....	72,299,974.87	68,330,555.22	3,969,419.65 5.81
Amortization of Debt Expense - Net.....	815,138.34	743,570.52	71,567.82 9.62
Other Interest Expenses.....	3,328,985.33	4,625,165.34	(1,296,180.01) (28.02)
AFUDC - Borrowed Funds.....	(1,377,516.64)	(2,048,468.41)	670,951.77 32.75
Total Interest Charges.....	75,066,581.90	71,650,822.67	3,415,759.23 4.77
Net Income.....	133,326,955.13	157,265,566.76	(23,938,611.63) (15.22)

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 the current status of such efforts.
- A-45. The Company does not ordinarily conduct original research on electricity prices (i.e. retail rates). However, the Company does subscribe to a number of industry publications which report on retail electric 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.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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

KU Footnote

(1) Of the total salaries, 35.6% is included in the cost of providing service to KU rate payers.

(2) Of the total broad-based employee benefits which include group term life insurance, vacation sellback and company fitness payments, 35.6% was included in the cost of providing service to KU rate payers.

(3) None of total other compensation is included in the cost of providing service to KU 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

KU Footnote

(1) Of the total salaries, 32.0% is included in the cost of providing service to KU rate payers.

(2) Of the total broad-based employee benefits which includes group life insurance, vacation sellback and company fitness payments, 32.0% was included in the cost of providing service to KU 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

KU Footnote

(1) Of the total salaries, 32.9% is included in the cost of providing service to KU rate payers.

(2) Of the total broad-based employee benefits which includes group life insurance, vacation sellback and company fitness payments, 32.9% was included in the cost of providing service to KU 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

CONFIDENTIAL INFORMATION REDACTED

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

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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
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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KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

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 KU's expenses for research and development activities for the test year and the 3 preceding calendar years. For the test year, include the following:
- Basis of fees paid to research organizations and KU's portion of the total revenue of each organization. Where the contribution is monthly, provide the current rate and the effective date.
 - Details of the research activities conducted by each organization.
 - Details of services and other benefits provided to the company by each organization during the test year and the preceding calendar year.
 - Total expenditures of each organization, including the basic nature of costs incurred by the organization.
 - 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 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 \$677,684 that are part of the deferred asset that was established by the Kentucky Public Service Commission under Case Number 2008-00308.

Year 2006	\$1,647,599
Year 2007	\$1,394,556
Year 2008	\$1,575,872
Test Year	\$2,166,995

- 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), KUs payments represented 0.37% of EPRI's revenues. For the UK CAER, KU's payments represented 0.93% of UK CAER's revenues for the fiscal year ended June 30, 2009. For the Western Kentucky Carbon Storage Foundation, KU's payments represented 19.24% 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 KU 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. The Western Kentucky Carbon Storage Foundation expenses for the calendar year 2009 were approximately \$4.2 million.
- 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 Evaluations	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 avoid 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. In situ 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.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 (i.e., 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.

Kentucky Utilities Company - Total Company Case No. 2009-00548 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	Public Street/Hwy. Lighting	Other Public Authorities	Mine Power	Municipal Pumping	Total Ultimate Consumers	Resale	Wholesale Sales	Total
12 Mos. Ending Oct. 2009	444,411	83,851	1,734	1,427	7,664	269	355	539,711	12	24	539,747
2008	441,059	83,716	1,631	1,477	7,889	287	382	536,441	22	31	536,494
2007	439,068	83,047	1,655	1,503	7,564	291	384	533,512	21	30	533,563
2006	434,993	81,452	1,681	1,512	7,592	298	379	527,907	11	30	527,948
Monthly total customers for the test year.											
Nov. 2008	442,179	83,906	1,620	1,471	8,026	286	376	537,864	24	31	537,919
Dec. 2008	442,585	83,998	1,620	1,471	8,034	286	376	538,370	20	31	538,421
Jan. 2009	442,911	84,091	1,615	1,476	8,006	286	376	538,761	7	30	538,798
Feb. 2009	442,420	84,030	1,616	1,476	7,992	285	375	538,194	16	31	538,241
Mar. 2009	442,810	84,413	1,616	1,468	7,798	283	359	538,747	17	12	538,776
Apr. 2009	444,174	81,920	2,324	1,089	6,609	278	319	536,713	2	29	536,744
May 2009	444,621	83,209	1,592	1,448	7,409	269	344	538,892	18	16	538,926
Jun. 2009	446,217	83,849	1,609	1,519	7,608	261	354	541,417	15	28	541,460
Jul. 2009	446,286	83,891	1,771	1,422	7,605	252	344	541,571	2	26	541,599
Aug. 2009	446,503	84,056	1,784	1,427	7,610	245	345	541,970	13	19	542,002
Sept. 2009	445,911	84,302	1,808	1,432	7,630	250	347	541,680	1	12	541,693
Oct. 2009	446,323	84,547	1,837	1,430	7,602	245	346	542,330	14	12	542,356
Average	444,411	83,851	1,734	1,427	7,664	269	355	539,711	12	24	539,747

Kentucky Utilities Company--Kentucky Jurisdiction								
Case No 2009-00548								
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	Public Street/Hwy Lighting	Other Public Authorities	Mine Power	Municipal Pumping	Total Ultimate Consumers
12 Mos. Ending Oct. 2009	419,180	80,178	1,705	1,388	6,898	215	332	509,896
2008	415,712	79,996	1,605	1,434	7,086	229	357	506,419
2007	413,742	79,359	1,628	1,460	6,776	227	359	503,551
2006	409,607	77,804	1,654	1,470	6,820	229	354	497,938
Monthly total customers for the test year:								
Nov. 2008	416,731	80,167	1,595	1,429	7,225	229	352	507,728
Dec. 2008	417,145	80,255	1,595	1,429	7,228	229	352	508,233
Jan. 2009	417,458	80,347	1,591	1,434	7,200	229	352	508,611
Feb. 2009	416,994	80,283	1,592	1,434	7,186	229	351	508,069
Mar. 2009	417,358	80,659	1,592	1,426	6,992	227	335	508,589
Apr. 2009	419,124	78,350	2,237	1,059	5,949	225	296	507,240
May 2009	419,577	79,620	1,569	1,410	6,661	215	321	509,373
Jun. 2009	421,138	80,229	1,587	1,481	6,860	210	331	511,836
Jul. 2009	421,233	80,270	1,749	1,384	6,859	201	321	512,017
Aug. 2009	421,398	80,422	1,762	1,389	6,857	194	322	512,344
Sept. 2009	420,792	80,650	1,784	1,394	6,877	198	324	512,019
Oct. 2009	421,217	80,889	1,810	1,392	6,855	196	324	512,683
Average	419,180	80,178	1,705	1,388	6,898	215	332	509,896

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 contract between Kentucky Utilities Company and USW Local 9447-01 was effective August 1, 2008. The contract with IBEW Local 2100 was effective August 1, 2009. The current and previous contracts for both unions are attached.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 KU. 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; and
- d. The average annual cost per employee.

A-50. a. See attached.

b. See attached.

c. See attached.

d. See attached.

Kentucky Utilities Company

	(a) # of Employees (1)	(b) Total Cost (2)	(c) Capitalized (2)	(c) Expensed (2)	(d) Cost Per Employee (2)
Pension	961	\$ 16,200,278	\$ 6,104,789	\$ 10,095,489	\$ 16,858
Post Retirement Benefits - FAS 106	961	6,305,176	1,962,137	4,343,039	6,561
Post Employment - FAS 112	961	450,709	127,345	323,364	469
Medical	961	7,615,992	2,408,892	5,207,100	7,925
Life and AD&D Insurance	961	343,883	109,479	234,404	358
Long-term Disability	961	326,660	102,631	224,029	340
Dental	961	427,669	133,534	294,135	445
401(k)	961	2,534,937	816,597	1,718,340	2,638
Retirement Income Plan	961	309,727	97,248	212,479	322
Tuition Reimbursement	961	58,675	-	58,675	61
Other Miscellaneous Benefits (3)	961	748,107	237,123	510,984	778
		\$ 35,321,813	\$ 12,099,775	\$ 23,222,038	\$ 36,755

(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 KU 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.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

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

Question No. 51

Responding Witness: Valerie L. Scott

Q-51. Provide complete details of the financial reporting and rate-making treatment of KU's pension costs.

A-51. The financial accounting and reporting of pension costs for KU are as follows:
KU'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 KU's Application filed in the case on January 29, 2010.

In applying the provisions of ASC 715-20, effective December 31, 2006, KU 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.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

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

Question No. 52

Responding Witness: Valerie L. Scott

- Q-52. Provide complete details of KU's financial reporting and rate-making treatment of Statement of Financial Accounting Standard ("SFAS") No. 106, including:
- a. The date that KU adopted SFAS No. 106;
 - b. All accounting entries made at the date of adoption; and
 - c. All actuarial studies and other documents used to determine the level of SFAS No. 106 cost recorded by KU.
- A-52. The financial accounting and reporting of post retirement benefits for KU are as follows: KU'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 KU's Application filed in the case on January 29, 2010.

- a. KU adopted SFAS No. 106, now referred to as Accounting Standards Codification ("ASC") 715-10, effective January 1, 1993.
- b. At the date of adoption, KU debited Post Retirement Medical Expenses for \$998,528 and Regulatory Assets for \$86,613, and credited Other Deferred Liabilities for \$1,085,141.
- 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

Scott

Principal

MERCER



MARSH MERCER KROLL
GUY CARPENTER OLIVER WYMAN

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www.mercer.com

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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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. 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,

A handwritten signature in cursive script 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

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	
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	WKE	Total						
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	WKE	Total						
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 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 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	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	International	Total	LG&E Union	WKE Union	Grand Total
	LG&E	KU	ServCo									
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						Grand Total
	LG&E	KU	ServCo	WKE	International	Total	
Service cost	551,706	1,484,860	1,412,037	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Interest cost	1,872,859	4,502,026	1,625,151	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Expected return on assets	(451,373)	(1,847,272)	(1,720,357)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Amortizations:							
Transition	0	0	0	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Prior service cost	432,586	530,717	299,393	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Gain/loss	0	0	0	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FAS 106 Expense	2,405,778	4,670,331	1,616,224	[REDACTED]	[REDACTED]	[REDACTED]	4,402,896

Regulatory Accounting (Excludes Purchase Accounting)

	Non-Union						Grand Total
	LG&E	KU	ServCo	WKE	International	Total	
Service cost	551,706	1,484,860	1,412,037	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Interest cost	1,872,859	4,502,026	1,625,151	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Expected return on assets	(451,373)	(1,847,272)	(1,720,357)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Amortizations:							
Transition	252,457	1,120,928	109,514	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Prior service cost	432,586	530,717	299,393	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Gain/loss	0	0	0	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FAS 106 Expense	2,658,235	5,791,259	1,725,738	[REDACTED]	[REDACTED]	[REDACTED]	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. 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
2010 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	Total				
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						Total	Grand Total
	LG&E	KU	ServCo	WKE	International	WKE Union		
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						WKE Union	LG&E Union	WKE Union	Grand Total
	LG&E	KU	ServCo	WKE	International	Total				
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						WKE Union	LG&E Union	Grand Total
	LG&E	KU	ServCo	WKE	International	Total			
2009	2,979,555	5,673,001	560,132	[REDACTED]	[REDACTED]	[REDACTED]	3,761,751	[REDACTED]	
2010	3,062,705	5,959,394	710,006	[REDACTED]	[REDACTED]	[REDACTED]	3,929,340	[REDACTED]	
2011	3,093,943	6,209,884	880,333	[REDACTED]	[REDACTED]	[REDACTED]	4,070,663	[REDACTED]	
2012	3,129,157	6,460,530	1,103,491	[REDACTED]	[REDACTED]	[REDACTED]	4,224,289	[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.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**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 KU's financial reporting and rate-making treatment of SFAS No. 112, including:
- a. The date that KU adopted SFAS No. 112;
 - b. All Accounting entries made at the date of adoption; and
 - c. All actuarial studies and other documents used to determine the level of SFAS No. 112 cost recorded by KU.
- A-53. The financial accounting and reporting of post employment benefits for KU are as follows: KU'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. KU adopted SFAS No. 112, now referred to as Accounting Standards Codification ("ASC") 712-10, effective December 1993.
 - b. At the date of adoption, KU debited Post Employment Benefits Expense for \$1,394,396 and credited Accumulated Provision for Pension and 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,

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

\\louw\pfs01\m\data10\hwg\client\gk\lwp\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	[REDACTED]	[REDACTED]	[REDACTED]
2011	953,326	964,169	425,029	[REDACTED]	[REDACTED]	[REDACTED]
2012	1,043,285	1,020,750	513,372	[REDACTED]	[REDACTED]	[REDACTED]
2013	1,294,526	1,161,667	705,082	[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
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.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

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

Question No. 54

Responding Witness: Shannon L. Charnas

- Q-54. Provide complete details of KU's financial reporting and rate-making treatment of SFAS No. 143, including:
- a. The date that KU 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 KU; and
 - d. A schedule comparing the depreciation rates utilized by KU prior to and after the adoption of SFAS No. 143. The schedule should identify the assets corresponding to the affected depreciation rates.
- A-54. a. KU adopted SFAS No. 143¹ as of January 1, 2003.
- b. See attached.
 - c. See Case No. 2007-00565; Response to the Attorney General's Initial Requests for Information dated 2/4/08, Questions No. 86 and 92 for documents used to determine the level of SFAS No. 143¹ cost recorded by KU.
 - d. See attached.

¹ The guidance in SFAS No. 143 is now contained in FASB Accounting Standards Codification Topic 410, adopted effective September 20, 2009.

Kentucky Utilities Company
ARO Journal Entries
(S000's)

DESCRIPTION	Annual Amount	
	DEBIT	CREDIT
JOURNAL ENTRIES REQUIRED AT IMPLEMENTATION		
Long Lived Assets - ARO - <i>(New Account)</i>	8,608	
COR Liability Accrued to Date	2,388	
Regulatory Asset	9,926	
Cumulative effect	9,926	
Regulatory Credits		9,926
Regulatory Liability (New Account)		910
Accumulated Depreciation of ARO Asset - <i>(New Account)</i>		1,536
ARO Liability - <i>(New Account)</i>		18,477
	30,849	30,849
<i>To record the Implementation of FAS 143</i>		
Long Lived Assets - ARO - BS Account 317	8,608	
ARO Liability - BS Account 230		8,608
<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	1,536	
Accumulated Depreciation of ARO Asset - BS Account 108		1,536
<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	9,869	
ARO Liability - BS Account 230		9,869
<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	2,388	
Regulatory Liability - BS Account 254		910
Cumulative Effect Adjustment - IS Account 435		1,478
<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	9,926	
Regulatory Credits - IS Account 407		9,926
<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>		

Kentucky Utilities 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
BROWN CT TRANSMISSION SUBSTATION	114313AROP	GSU 130MVA XFRM 3P,G0053	2.21%	2.21%
BROWN CT TRANSMISSION SUBSTATION	123128AROP	GSU 130 MVA XFRM G0054, 145-13 KV, 3P	2.21%	2.21%
BROWN CT TRANSMISSION SUBSTATION	137939AROP	GSU TRANSF. 130MVA,13.8KV,3P,ABB,S/N:LNNM59612	2.21%	2.21%
BROWN CT TRANSMISSION SUBSTATION	137940AROP	GSU TRANSF. 130MVA,13.8KV,3P,ABB,S/N:LNNM59611	2.21%	2.21%
BROWN CT TRANSMISSION SUBSTATION	142246AROP	GSU POWER TRANSFORMER- CT 6	2.21%	2.21%
BROWN CT TRANSMISSION SUBSTATION	142247AROP	GSU POWER TRANSFORMER- CT 7	2.21%	2.21%
BROWN NORTH TRANSMISSION SUBSTATION	062433AROP	GSU MCGRAW EDISON 450 MVA 30 POWER TRANSFORMER	2.21%	2.21%
BROWN PLANT TRANSMISSION SUBSTATION	058941AROP	GSU WEST TRANSFORMER, MAIN POWER, 120000 KVA, 30 13800	2.21%	2.21%
BROWN PLANT TRANSMISSION SUBSTATION	059009AROP	GSU GE TRANSFORMER, FDA-T-60 1850,000KVA-138,000KVA	2.21%	2.21%
E W BROWN CT UNIT 11	PIP2BRAROC	AROC - CT FUEL OIL PIPING	0.00%	3.55%
E W BROWN CT UNIT 9	114355AROC	AROC - CT9 FUEL OIL TANKS	0.00%	3.39%
E W BROWN CT UNIT 9	114355AROP	FUEL TANK/BERM&LINER	3.39%	3.39%
E W BROWN STEAM UNIT 1	101524AROC	AROC - BR 1 COAL STORAGE	0.00%	2.25%
E W BROWN STEAM UNIT 1	101524AROP	COAL STORAGE	2.90%	2.90%
E W BROWN STEAM UNIT 1	114424AROC	AROC - ASH POND	0.00%	2.25%
E W BROWN STEAM UNIT 1	114424AROP	ASH POND	2.90%	2.90%
E W BROWN STEAM UNIT 1	COALBRAROC	AROC - COAL PILE RETENTION POND	0.00%	2.25%
E W BROWN STEAM UNIT 3	102462AROC	AROC - BR 3 FUEL OIL TANKS	0.00%	3.39%
E W BROWN STEAM UNIT 3	102462AROP	FUEL OIL STORAGE TANK	3.91%	3.91%
E W BROWN STEAM UNIT 3	132682AROC	AROC - BR3 SEWAGE TREATMENT PLANT	0.00%	3.39%
E W BROWN STEAM UNIT 3	132682AROP	SEPTIC TANK	3.91%	3.91%
E W BROWN STEAM UNIT 3	1763547AROP	GSU CT5 TRANSFORMER	2.21%	2.21%
E W BROWN STEAM UNIT 3	PIPBRAOC	AROC - STATION FUEL OIL PIPING	0.00%	3.39%
E W BROWN STEAM UNIT 3	RADBRAROC	AROC - RADIATION SOURCES	0.00%	3.39%
GHEHT PLANT TRANSMISSION SUBSTATION	063991AROC	AROC - GH4 GSU TRANSFORMER	0.00%	1.90%
GHEHT PLANT TRANSMISSION SUBSTATION	063991AROP	GSU MAIN POWER TRANSFORMER	2.21%	2.21%
GHEHT PLANT TRANSMISSION SUBSTATION	064114AROC	AROC - GH1 GSU TRANSFORMER	0.00%	1.90%
GHEHT PLANT TRANSMISSION SUBSTATION	064114AROP	GSU MAIN POWER TRANSF. COMPLETE W/ACCESS., 550MVA,30,	2.21%	2.21%
GHEHT PLANT TRANSMISSION SUBSTATION	064115AROC	AROC - GH2 GSU TRANSFORMER	0.00%	1.90%
GHEHT PLANT TRANSMISSION SUBSTATION	064115AROP	GSU MAIN POWER TRANSF.540MVA	2.21%	2.21%
GHEHT PLANT TRANSMISSION SUBSTATION	1732720AROC	AROC - GH SPARE GSU TRANSFORMER	0.00%	1.90%
GHEHT PLANT TRANSMISSION SUBSTATION	1732720AROP	GSU 145/18KV,600 MVA TRANSFORMER SPARE	2.21%	2.21%

Kentucky Utilities 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
GHEHT PLANT TRANSMISSION SUBSTATION	1732740AROC	AROC - GH3 GSU TRANSFORMER	0.00%	1.90%
GHEHT PLANT TRANSMISSION SUBSTATION	1732740AROP	GSU 345/21KV.605 MVA TRANSFORMER GHENT 3	2.21%	2.21%
GHEHT UNIT 1	104329AROC	AROC - COAL STORAGE	0.00%	2.82%
GHEHT UNIT 1	104329AROP	ADDITION TO COAL YARD BASE	3.12%	3.12%
GHEHT UNIT 1	104352AROC	AROC - SEWAGE TREATMENT PLANT	0.00%	2.82%
GHEHT UNIT 1	104352AROP	SEWER SYSTEM AND SEWAGE TREATING PLANT	3.12%	3.12%
GHEHT UNIT 1	104400AROC	AROC - UG TANK COAL YARD	0.00%	2.82%
GHEHT UNIT 1	104400AROP	100,000 GAL. OIL TANK, COMPLETE	3.12%	3.12%
GHEHT UNIT 1 SCRUBBER	133299AROC	AROC - GYPSUM STACK	0.00%	5.11%
GHEHT UNIT 1 SCRUBBER	133299AROP	GYPSUM STACK DECANT STRUCTURE	5.67%	5.67%
GHEHT UNIT 2	104973AROC	AROC - STATION FUEL OIL PIPING	0.00%	1.49%
GHEHT UNIT 2	104973AROP	FUEL OIL PIPING	1.84%	1.84%
GHEHT UNIT 4	105544AROC	AROC - CHEMICAL TANKS GH4	0.00%	1.93%
GHEHT UNIT 4	105544AROP	CHEMICAL FEED TANK	2.16%	2.16%
GHEHT UNIT 4	133391AROC	AROC - ASH POND GH4	0.00%	1.93%
GHEHT UNIT 4	133391AROP	ASH POND (WET OR DRY)	2.16%	2.16%
GHEHT UNIT 4	RADGHAROC	AROC - RADIATION SOURCES	0.00%	1.93%
GREEN RIVER PLANT TRANSMISSION SUBSTATION	045084AROC	AROC - GR3 GSU TRANSFORMER	0.00%	1.90%
GREEN RIVER PLANT TRANSMISSION SUBSTATION	045084AROP	GSU G.E. POWER TRANSFORMER 48000/64000/8000 KVA 30	2.21%	2.21%
GREEN RIVER PLANT TRANSMISSION SUBSTATION	045085AROC	AROC - GSU SPARE TRANSFORMER	0.00%	1.90%
GREEN RIVER PLANT TRANSMISSION SUBSTATION	045085AROP	GSU G.E. TYPE O/A/F/A/F-A-T AUTO TRANSFORMER 60000/80000/	2.21%	2.21%
GREEN RIVER PLANT TRANSMISSION SUBSTATION	045207AROC	AROC - G1-2 GSU TRANSFORMER	0.00%	1.90%
GREEN RIVER PLANT TRANSMISSION SUBSTATION	045207AROP	GSU TRANSF. 12500KVA.69000/13200KV. TYPE H-60,W91.2.3.	2.21%	2.21%
GREEN RIVER PLANT TRANSMISSION SUBSTATION	045281AROC	AROC - GR4 GSU TRANSFORMER	0.00%	1.90%
GREEN RIVER PLANT TRANSMISSION SUBSTATION	045281AROP	GSU 3 OHM TRANSFORMER 120/134.4MVA	2.21%	2.21%
GREEN RIVER UNIT 4	103939AROC	AROC - OIL STORAGE TANKS	0.00%	2.32%
GREEN RIVER UNIT 4	103939AROP	500,000 GALLON TANK	3.10%	3.10%
GREEN RIVER UNIT 4	132623AROC	AROC - SEWAGE TREATMENT PLANT	0.00%	2.32%
GREEN RIVER UNIT 4	132623AROP	SEWAGE LIFT STATION PUMP AND M	3.10%	3.10%
GREEN RIVER UNIT 4	HAZGRAROC	AROC - HAZARDOUS MATERIAL TANK	0.00%	2.32%

Kentucky Utilities 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
GREEN RIVER UNIT 4	MERCGRAROC	AROC - MERCURY SOURCES	0.00%	2.32%
GREEN RIVER UNIT 4	NUCGRAROC	AROC - NUCLEAR SOURCE	0.00%	2.32%
GREEN RIVER UNITS 1 & 2	102983AROC	AROC - ASH POND	0.00%	0.89%
GREEN RIVER UNITS 1 & 2	102983AROP	SLUDGE POND FOR S02 SCRUBBER	1.71%	1.71%
GREEN RIVER UNITS 1 & 2	103022AROC	AROC - COAL STORAGE	0.00%	0.89%
GREEN RIVER UNITS 1 & 2	103022AROP	DRAINAGE SYSTEM AROUND COAL YARD	1.71%	1.71%
GREEN RIVER UNITS 1 & 2	103234AROC	AROC - LIMESTONE SILO	0.00%	0.89%
GREEN RIVER UNITS 1 & 2	103234AROP	500 TON LIME STORAGE BIN	1.71%	1.71%
GREEN RIVER UNITS 1 & 2	1706389AROC	AROC - UNDERGROUND TANKS 1& 2	0.00%	0.89%
GREEN RIVER UNITS 1 & 2	1706389AROP	CAUSTIC STORAGE TANK	1.71%	1.71%
SYSTEM LABORATORY	LABBRAROC	AROC - LAB	0.00%	4.22%
TYRONE PLANT TRANSMISSION SUBSTATION	051476AROP	GSU TRANSFORMER, 12,500KVA, 39830/69000Y T106	2.21%	2.21%
TYRONE PLANT TRANSMISSION SUBSTATION	051477AROP	GSU TRANSFORMER, 12,500KVA, 39830/69000Y T107	2.21%	2.21%
TYRONE PLANT TRANSMISSION SUBSTATION	051478AROP	GSU TRANSFORMER, 12,500KVA, 39830/69000Y T109	2.21%	2.21%
TYRONE PLANT TRANSMISSION SUBSTATION	051480AROP	GSU TRANSFORMER, 12,500KVA, 39830/69000Y B-99	2.21%	2.21%
TYRONE PLANT TRANSMISSION SUBSTATION	051481AROP	GSU TRANSFORMER, 12,500KVA, 39830/69000Y B-100	2.21%	2.21%
TYRONE PLANT TRANSMISSION SUBSTATION	051482AROP	GSU TRANSFORMER, 12,500KVA, 39830/69000Y B-101	2.21%	2.21%
TYRONE PLANT TRANSMISSION SUBSTATION	051486AROP	GSU TRANSFORMER, G.E. 80000KVA 13200 69000VOLTS #G-2	2.21%	2.21%
TYRONE PLANT TRANSMISSION SUBSTATION	051487AROP	GSU TRANSFORMER, G.E. 6,250 KVA 69000Y/24000	0.00%	1.03%
TYRONE UNIT 3	101197AROC	AROC - COAL STORAGE	0.00%	2.13%
TYRONE UNIT 3	101197AROP	COAL STORAGE AREA	2.13%	2.13%
TYRONE UNIT 3	101251AROC	AROC - SEWAGE TREATMENT PLANT	0.00%	1.03%
TYRONE UNIT 3	101251AROP	SEWAGE TREATMENT PLANT	2.13%	2.13%
TYRONE UNIT 3	101281AROC	AROC - ASH POND	0.00%	1.03%
TYRONE UNIT 3	101281AROP	ASH BASIN LINE	2.13%	2.13%
TYRONE UNIT 3	101358AROC	AROC - SVC WATER PUMP STATION	0.00%	1.03%
TYRONE UNIT 3	101358AROP	WESTINGHOUSE CIRCULATING WATER PUMPS, VERTICAL FLO	2.13%	2.13%
TYRONE UNIT 3	122567AROC	AROC - FUEL OIL TANKS	0.00%	1.03%
TYRONE UNIT 3	122567AROP	FUEL OIL STORAGE TANK-550 GALL	2.13%	2.13%
TYRONE UNIT 3	MERCYAROC	AROC - MERCURY SOURCES	0.00%	1.03%
TYRONE UNIT 3	PIPTYAROC	AROC - STATION FUEL OIL PIPING	0.00%	1.03%
TYRONE UNITS 1 & 2	100856AROC	AROC - FUEL OIL TANKS UNIT 1	0.00%	1.03%
TYRONE UNITS 1 & 2	100856AROP	14000 GAL FUEL OIL TANK	2.13%	2.13%

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

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

Question No. 55

Responding Witness: Shannon L. Charnas

Q-55. 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-55. a. See attached.

b. See attached.

c. The Company will provide monthly updates as requested.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

Schedule of Rate Case Preparation Costs

Response to Commission's Order

Dated January 19, 2010

Question No. 55(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	22.10	232.08	5,128.86	PROFESSIONAL SERVICES	0110.303.018930.026900.186023.0000.0321.0000
16-Nov-09	634759	STOLL KEENON OGDEN PLLC	72.36	220.79	15,973.86	PROFESSIONAL SERVICES	0110.303.018930.026900.186023.0000.0321.0000
8-Dec-09	636756	STOLL KEENON OGDEN PLLC	141.40	229.55	32,458.09	PROFESSIONAL SERVICES	0110.303.018930.026900.186023.0000.0321.0000
		SUBTOTAL LEGAL OUTSIDE COUNSEL KU ELECTRIC			53,560.81		
		TOTAL LEGAL OUTSIDE COUNSEL KU ELECTRIC			53,560.81		
2-Nov-09	2009111	THE PRIME GROUP LLC	4.50	200.00	900.00	Cost of service and rate design development	0110.303.018960.021440.186023.0000.0305.0000
7-Dec-09	134010009442	MERCER US INC	(1)		7,914.00	Pension, post-retirement and post-employment projections	0110.303.018960.025680.186023.0000.0305.0000
		SUBTOTAL CONSULTANTS KU ELECTRIC			8,814.00		
		TOTAL CONSULTANTS KU ELECTRIC			8,814.00		
		TOTAL RATE CASE EXPENSES @ 12/31/2009			62,374.81		

Note (1) - Rate per hour and total hours information is not available from this vendor.

KENTUCKY UTILITIES
CASE NO. 2009-00548
Schedule of Ratecase Preparation Costs
Response to Commission's Order
Dated January 19, 2010
Question No. 55(b)
Responding Witness: Shannon L. Charnas

LINE NO				
1	ESTIMATED EXPENSES			
2	VENDOR	RATE	TOTAL UNITS	TOTAL ESTIMATED
3	LEGAL	\$ 227.00	1,432	\$ 325,000.00
4	CONSULTANTS	240.00	633	152,000.00
5	NEWSPAPER ADVERTISING			1,462,000.00
6	PRINTING COSTS & OTHER SUPPLIES			23,000.00
7	TOTAL PROJECTED COST			\$ 1,962,000.00

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	
Legal	\$ 325,070.96
Consultants	164,954.32
Newspaper Advertising	870,393.72
Printing Costs & other Supplies	21,257.16
Total	<u>\$ 1,381,676.16</u>

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

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

Question No. 56

Responding Witness: Shannon L. Charnas

- Q-56. Provide KU's most recent depreciation study. If no such study exists, provide a copy of KU's most recent depreciation schedule. The schedule should include a list of all plant 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-56. 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.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

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

Question No. 57

Responding Witness: Lonnie E. Bellar

- Q-57. Describe the status of any outstanding recommendations relating to KU'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-57. There are no outstanding recommendations relating to management audits of KU. Any savings or costs related to prior management audit recommendations are reflected in the test year of this rate case.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

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

Question No. 58

Responding Witnesses: Lonnie E. Bellar / Robert M. Conroy

Q-58. Concerning KU's demand side management ("DSM") programs:

- a. Describe the status of the DSM programs during the test years and as of test-year end.
- b. Identify the revenues and expenses associated with the DSM programs during the test year. Include the account number used to record revenue and expense transactions for the DSM programs.

A-58. a. On July 19, 2007, KU 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; Commercial Conservation (energy audits); 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). 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. KU 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.

Kentucky Utilities Company		
Case No. 2009-00548		
Electric DSM Revenues and Expenses		
For the Test Year Ended October 31, 2009		
Revenues		
Account	Revenue Class	Amount
440101	Residential	\$ 10,559,049
442201	Commercial	1,937,860
442301	Industrial	37,591
442601	Mine Power	12,607
444101	Public Street and Highway	4,476
445101	Public Authority	359,024
445301	Municipal Pumping	29,478
	Total	\$ 12,940,085
Expenses		
908005		\$ 7,500,349

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

RECEIVED

FEB 16 2010

PUBLIC SERVICE
COMMISSION

In the Matter of:

APPLICATION OF KENTUCKY)
UTILITIES COMPANY FOR AN) CASE NO. 2009-00548
ADJUSTMENT OF BASE RATES)

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

Kentucky Utilities Company ("KU") 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 KU employees and make known each individual's compensation, which information KU 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. KU further petitions the Commission pursuant to 807 KAR 5:001 § 7 and KRS 61.878(1)(k) and (l) to grant confidential protection to KU's pro forma 2008 federal and state tax returns and supporting schedules, which KU seeks to provide in response to Commission Staff's First Request to KU No. 26a(8). In support of this Petition, KU states as follows:

1. On December 30, 2009, KU 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 KU. On January 29, 2010, KU filed with the Commission an application proposing changes in its base rate tariffs.

2. Commission Staff Data Request No. 46 asks KU 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 KU’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 KU is providing to be responsive to Item No. 46. (As stated in Paragraph No. 5 below, however, KU is providing a complete response, including this information, to the Commission under seal.) These individuals’ compensation, which KU does not otherwise publicly report, is personal and private information that should not be in the public realm. KU’s employees therefore have a reasonable expectation that KU 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 KU’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:

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).

[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 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

KU'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 KU 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

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)).

Moreover, in an order approving a Louisville Gas and Electric Company (“LG&E”) 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 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, KU 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 KU’s employees.

3. The compensation information for which KU seeks confidential protection in this case is similar to that provided to the Commission by KU 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 Kentucky*

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,

Utilities Company, Case No. 2003-00334. A copy of the Executive Director's letter and of KU's response to the Commission Staff's Data Request in that 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 KU 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 KU and LG&E's most recent base rate cases.¹⁰

disclosure of the information would not be an invasion of any employee's personal privacy, and the information is not entitled to protection.").

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).

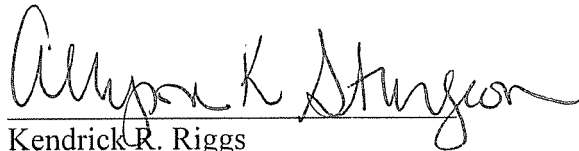
5. The information for which KU is seeking confidential treatment is not known outside of the Company, and it is not disseminated within KU except to those employees with a legitimate business need to know the information.

6. In accordance with the provisions of 807 KAR 5:001 Section 7, KU 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, Kentucky Utilities 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
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Telephone: (502) 333-6000

Allyson K. Sturgeon
Senior Corporate Attorney
E.ON U.S. LLC
220 West Main Street
Louisville, Kentucky 40202
Telephone: (502) 627-2088

Counsel for Kentucky Utilities 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
1024 Capital Center Drive, Suite 200
Frankfort, KY 40601-8204

Michael L. Kurtz
David F. Boehm
Boehm, Kurtz & Lowry
36 East Seventh Street
Suite 1510
Cincinnati, OH 45202

David C. Brown
Stites & Harbison PLLC
400 West Market Street
Suite 1800
Louisville, KY 40202-3352

Iris G. Skidmore
Bates & Skidmore
415 West Main Street
Suite 2
Frankfort, KY 40601



Counsel for Kentucky Utilities Company

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF KENTUCKY UTILITIES)
COMPANY FOR AN ADJUSTMENT) CASE NO. 2009-00548
OF ITS 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
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Fax (502) 564-3460

Martin J. Huelsmann
Chairman

Gary W. Gillis
Vice Chairman

Robert E. Spurflin
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
220 W. Main Street
P. O. Box 32010
Louisville, KY 40232-2010

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Assistant Attorney General
Office of the Attorney General
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Honorable Michael L. Kurtz
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Michael A. Laros
Managing Director/Co-President
Barrington-Wellesley Group, Inc
2479 Lanam Ridge Road
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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

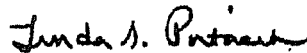
such sensitive personal information, the disclosure of which would constitute a clearly unwarranted invasion of privacy.

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

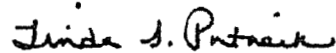
CERTIFICATE OF SERVICE

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
Frankfort, KY 40601

Michael L. Kurtz, Esq.
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Counsel for Louisville Gas and Electric
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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 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020

2000 Compensation Summary

Accounting Classification for Base	2000
Base Salary	
Short Term Incentive Plan	
Long-Term Incentive Plan	
Total	
Accounting Classification for Bonus	
LOAS	
LOAS-Bonus for the	
KJ	
KJ-Bonus for the	
LOAS Energy and other Non-Utility Activities	
Total	
Accounting Classification for Short Term Incentive	
LOAS	
LOAS-Bonus for the	
KJ	
KJ-Bonus for the	
LOAS Energy and other Non-Utility Activities	
Total	
Accounting Classification for Long Term Incentive	
LOAS	
LOAS-Bonus for the	
KJ	
KJ-Bonus for the	
LOAS Energy and other Non-Utility Activities	
Total	
Accounting Classification Summary	
LOAS	
LOAS-Bonus for the	
KJ	
KJ-Bonus for the	
LOAS Energy and other Non-Utility Activities	
Total	

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CONFIDENTIAL INFORMATION Via Feedback		Total
CSD	CSD-TR-MSJ	

2001 Compensation Summary

Base Salary			
Short-Term Incentive Plan			
Long-Term Incentive Plan			
Total			
Accounting Classification for Plans			
LOAS			
LOAS-Below the line			
NJ			
NJ-Below the line			
LOAS Group and other Non-Lobby Activities			
Paid Time Off			
Total			
Agency Check for Short-Term Incentive			
LOAS			
LOAS-Below the line			
NJ			
NJ-Below the line			
LOAS Group and other Non-Lobby Activities			
Total			
Agency Check for Long-Term Incentive			
LOAS			
LOAS-Below the line			
NJ			
NJ-Below the line			
LOAS Group and other Non-Lobby Activities			
Total			
Accounting Classification Summary			
LOAS			
LOAS-Below the line			
NJ			
NJ-Below the line			
LOAS Group and other Non-Lobby Activities			
Paid Time Off			
Total			

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CONFIDENTIAL INFORMATION
 New Products
 CEO
 Total

2002 Compensation Summary

Base Salary	
Short-Term Incentive Plan	
Long-Term Incentive Plan	
Total	
Accounting Classification for Base	
LOAE	
LOAE-Subor P's P's	
RU	
RU-Subor P's P's	
LOAE Energy and other Non-Liability Activities	
Paid Time Off	
Total	
Account Classification for Short-Term Incentives	
LOAE	
LOAE-Subor P's P's	
RU	
RU-Subor P's P's	
LOAE Energy and other Non-Liability Activities	
Total	
Account Classification for Long-Term Incentives	
LOAE	
LOAE-Subor P's P's	
RU	
RU-Subor P's P's	
LOAE Energy and other Non-Liability Activities	
Total	
Accounting Classification Summary	
LOAE	
LOAE-Subor P's P's	
RU	
RU-Subor P's P's	
LOAE Energy and other Non-Liability Activities	
Paid Time Off	
Total	