



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

RECEIVED

MAR 15 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

March 15, 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 Attorney General's Initial Requests for Information dated March 1, 2010, in the above-referenced matter.

Also enclosed are an original and ten (10) copies of a Petition for Confidential Protection regarding certain information contained in the enclosed responses.

Due to the unavailability of Butch Cockerill to sign his verification page, the Company will file his verification page separately.

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

Sincerely,

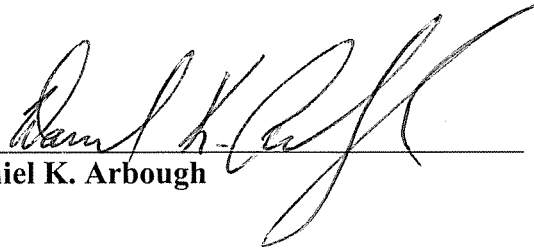
Lonnie E. Bellar

cc: Parties of Record

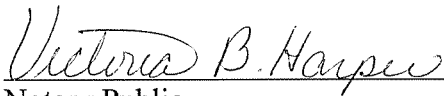
VERIFICATION

COMMONWEALTH OF KENTUCKY )  
 ) SS:  
COUNTY OF JEFFERSON )

The undersigned, **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 12<sup>th</sup> day of March 2010.

 (SEAL)  
Notary Public

My Commission Expires:

Sept 20, 2010

VERIFICATION

STATE OF TEXAS )  
 ) SS:  
COUNTY OF TRAVIS )

The undersigned, **William E. Avera**, being duly sworn, deposes and says he is President of FINCAP, Inc., 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.

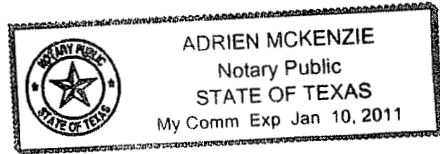
*William E. Avera*  
William E. Avera

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 10<sup>th</sup> day of March 2010.

*Adrien McKenzie* (SEAL)  
Notary Public

My Commission Expires:

1/10/2011



VERIFICATION

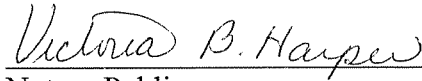
COMMONWEALTH OF KENTUCKY )  
 ) SS:  
COUNTY OF JEFFERSON )

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 12<sup>th</sup> day of March 2010.

 (SEAL)  
Notary Public

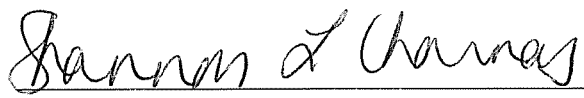
My Commission Expires:

Sept 20, 2010

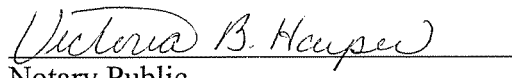
**VERIFICATION**

**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**

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 12<sup>th</sup> day of March 2010.

 (SEAL)  
Notary Public

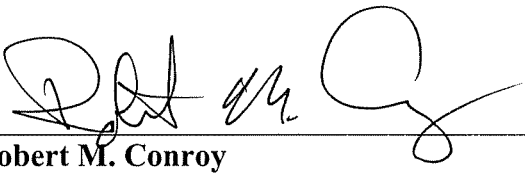
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Sept 20, 2010

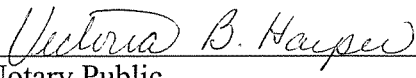
VERIFICATION

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 12<sup>th</sup> day of March 2010.

  
Notary Public (SEAL)

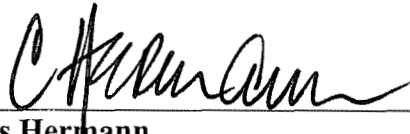
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Sept 20, 2010

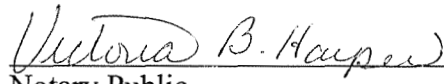
VERIFICATION

COMMONWEALTH OF KENTUCKY )  
 ) SS:  
COUNTY OF JEFFERSON )

The undersigned, **Chris Hermann**, being duly sworn, deposes and says that he is Senior Vice President, Energy Delivery 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.

  
\_\_\_\_\_  
Chris Hermann

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 12<sup>th</sup> day of March 2010.

 (SEAL)  
\_\_\_\_\_  
Notary Public

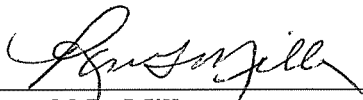
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Sept 20, 2010

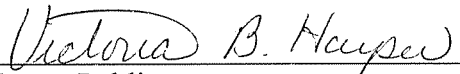
VERIFICATION

COMMONWEALTH OF KENTUCKY )  
 ) SS:  
COUNTY OF JEFFERSON )

The undersigned, **Ronald L. Miller**, being duly sworn, deposes and says that he is Director – Corporate Tax 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.

  
\_\_\_\_\_  
**Ronald L. Miller**

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 12<sup>th</sup> day of March 2010.

  
\_\_\_\_\_  
Notary Public (SEAL)

My Commission Expires:

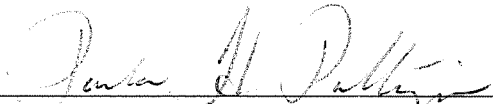
Sept 20, 2010



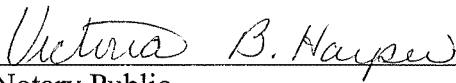
VERIFICATION

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 12<sup>th</sup> day of March 2010.

 (SEAL)  
\_\_\_\_\_  
Notary Public


My Commission Expires:

Sept 20, 2010

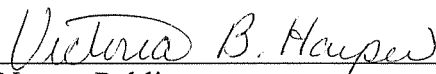
**VERIFICATION**

**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 11<sup>th</sup> day of March 2010.

  
\_\_\_\_\_  
Notary Public (SEAL)

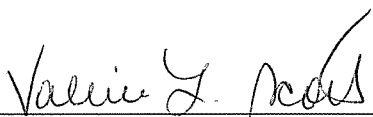
My Commission Expires:

Sept 20, 2010

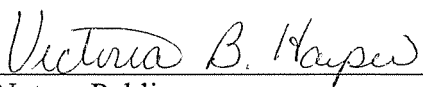
**VERIFICATION**

**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**

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 12<sup>th</sup> day of March 2010.

 (SEAL)  
\_\_\_\_\_  
Notary Public

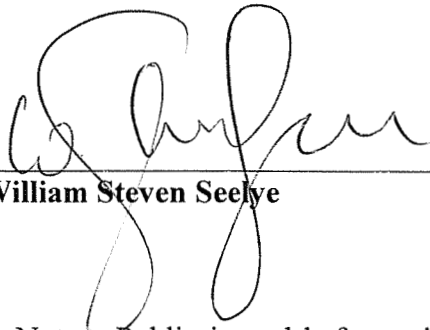
My Commission Expires:

Sept 20, 2010

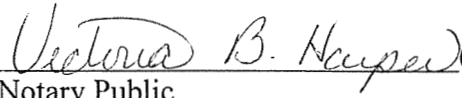
VERIFICATION

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 12<sup>th</sup> day of March 2010.

  
\_\_\_\_\_  
Notary Public (SEAL)

My Commission Expires:

Sept 20, 2010

VERIFICATION

COMMONWEALTH OF PENNSYLVANIA )  
 ) SS:  
COUNTY OF CUMBERLAND )

The undersigned, **John J. Spanos**, being duly sworn, deposes and says that he is the Vice President, Valuation and Rate Division for Gannett Fleming, Inc., 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.

*John J. Spanos*  
\_\_\_\_\_  
JOHN J. SPANOS

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

*Cheryl Ann Rutter* (SEAL)  
\_\_\_\_\_  
Notary Public

My Commission Expires:


*February 20, 2011*  
\_\_\_\_\_

COMMONWEALTH OF PENNSYLVANIA  
Notarial Seal  
Cheryl Ann Rutter, Notary Public  
East Pennsboro Twp., Cumberland County  
My Commission Expires Feb. 20, 2011  
Member, Pennsylvania Association of Notaries

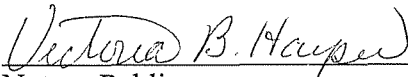
VERIFICATION

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 12<sup>th</sup> day of March 2010.

  
\_\_\_\_\_  
Notary Public (SEAL)

My Commission Expires:

Sept 20, 2010

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

**In the Matter of:**

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

**RESPONSE OF**  
**KENTUCKY UTILITIES COMPANY**  
**TO THE**  
**ATTORNEY GENERAL'S INITIAL REQUESTS FOR INFORMATION**  
**DATED MARCH 1, 2010**

**FILED: March 15, 2010**





**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 1**

**Responding Witness: Butch Cockerill**

- Q-1. Please provide a list of all policies, procedures, protocol(s) and guidelines used by KU that apply to its tariffs pertaining to customers' payment of bills not otherwise filed at the Commission.
- a. Provide the business rules used in development of the Company's "Customer Care" computer program.
- A-1. Please see Attachment 1.
- a. Please see Attachment 2 for an index of the Business Process Design Documents. The Business Process Design documents were generally created during the second and third quarter of 2007. These documents contain the business rules which were used in the development of the "Customer Care" computer program and were in effect at that time. An electronic version of these documents is provided on CD in the folder titled Question No. 1. A petition for the confidential treatment of these documents is being filed simultaneously herewith.

**Credit and Collection Manual Table of Contents**

- I. Policy for Application for Service
- II. Policy for Deceased Customers
- III. Policy for Minor Customer
- IV. Policy for Customer Identification
- V. Policy for New Service Applicants
- VI. Policy for Property Owner Password
- VII. Policy for Identity Theft Claims
- VIII. Policy for Denial of Service
- IX. Policy for Transfer of Service / Account Balance  
(Active to Active Account)
- X. Policy for Transfer of Service / Account Balance  
(Final to Active)
- XI. Policy for Service Deposits
- XII. Policy for Installment Plans
- XIII. Policy for Duplicate Customer Payments
- XIV. Policy for Disconnect / Reconnect
- XV. Policy for Residential Non-Pay Disconnect  
Guidelines for Use During Periods of Extreme Heat or Cold
- XVI. Policy for Certificate of Need
- XVII. Policy for Winterhelp / Wintercare 1
- XVIII. Policy for Medical Extensions
- XIX. Policy for Returned Item
- XX. Policy for Medical Alert Program
- XXI. Policy for Denial of Service to Landlords  
Absence of Active Account Issues
- XXII. Policy for Budget Plan
- XXIII. Policy for Automatic Bank Club Program
- XXIV. Policy for Revenue Protection Program
- XXV. Policy for BillMatrix
- XXVI. Policy for Global Express
- XXVII. Policy for Unauthorized Payment Collectors
- XXVIII. Policy for Customer Self Service Website
- XXIX. Policy for Suspense Account Balances

Folder on Menu	Name	Published Date
1000 - Basics of SAP/CRM/IS-U > SAP101 Navigating CCS	<a href="#">SAP 101 Navigating CCS</a>	3/4/10 4:28 PM
1000 - Basics of SAP/CRM/IS-U > SAP101 Navigating CCS	<a href="#">Using Transaction Codes</a>	1/7/09 8:02 PM
1000 - Basics of SAP/CRM/IS-U > SAP101 Navigating CCS	<a href="#">CCS Help</a>	1/7/09 8:00 PM
1000 - Basics of SAP/CRM/IS-U > SAP101 Navigating CCS	<a href="#">Searching for Information</a>	1/7/09 8:02 PM
1000 - Basics of SAP/CRM/IS-U > SAP101 Navigating CCS	<a href="#">Log on to CCS</a>	1/7/09 8:01 PM
1000 - Basics of SAP/CRM/IS-U > SAP101 Navigating CCS	<a href="#">Navigating CCS</a>	1/7/09 8:01 PM
1000 - Basics of SAP/CRM/IS-U > SAP102 Business Partner Master Data Overview	<a href="#">SAP102 Business Partner Overview</a>	2/3/10 11:19 AM
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1000 - Basics of SAP/CRM/IS-U > SAP102 Business Partner Master Data Overview	<a href="#">Display Contract Account</a>	1/7/09 8:05 PM
1000 - Basics of SAP/CRM/IS-U > SAP102 Business Partner Master Data Overview	<a href="#">Display A Business Partner</a>	1/7/09 8:03 PM
1000 - Basics of SAP/CRM/IS-U > SAP103 Technical Master Data Overview	<a href="#">SAP103 Technical Master Data Overview</a>	1/27/10 4:53 PM
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1000 - Basics of SAP/CRM/IS-U > SAP104 Customer Contacts	<a href="#">SAP 104 Customer Contacts</a>	1/27/10 4:55 PM
1000 - Basics of SAP/CRM/IS-U > SAP104 Customer Contacts	<a href="#">Create Manual Contact</a>	1/13/09 10:11 PM
1000 - Basics of SAP/CRM/IS-U > SAP104 Customer Contacts	<a href="#">Change a customer contact</a>	1/13/09 10:11 PM
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1000 - Basics of SAP/CRM/IS-U > SAP105 Complaints and Compliments	<a href="#">Handle a compliment from a customer</a>	1/13/09 9:57 PM
1000 - Basics of SAP/CRM/IS-U > SAP106 Introduction to BP EM	<a href="#">SAP 106 Introduction to BP EM</a>	1/11/10 3:28 PM
1000 - Basics of SAP/CRM/IS-U > SAP106 Introduction to BP EM	<a href="#">Change a Case</a>	5/19/09 12:44 PM
1000 - Basics of SAP/CRM/IS-U > SAP106 Introduction to BP EM	<a href="#">Create a Case with a Business Partner and a Contract Account</a>	5/19/09 12:45 PM
1000 - Basics of SAP/CRM/IS-U > SAP106 Introduction to BP EM	<a href="#">BP EM Overview</a>	5/19/09 12:44 PM
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2000 - Invoicing	<a href="#">Update Installations for Outdoor Lights</a>	3/20/09 5:56 PM
2000 - Invoicing	<a href="#">Switched Meters</a>	3/20/09 5:55 PM
2000 - Invoicing > 2000 Billing Overview	<a href="#">2000 Billing Overview</a>	1/12/10 11:29 AM
2000 - Invoicing > 2010 Scheduled Billing	<a href="#">2010 Scheduled Billing</a>	1/12/10 11:29 AM
2000 - Invoicing > 2020 Process Budget Billing Plan	<a href="#">2020 Budget Billing Plan</a>	3/3/10 2:03 PM
2000 - Invoicing > 2020 Process Budget Billing Plan	<a href="#">Verify Rate Category for Budget Billing - RC LCGMG851</a>	2/3/09 8:51 PM
2000 - Invoicing > 2020 Process Budget Billing Plan	<a href="#">Check A Customer's Eligibility for Budget Billing</a>	2/3/09 8:49 PM
2000 - Invoicing > 2020 Process Budget Billing Plan	<a href="#">Budget Bill Plan Creation Using IS-U</a>	2/3/09 8:48 PM
2000 - Invoicing > 2020 Process Budget Billing Plan	<a href="#">Remove the Budget Billing Payment Plan</a>	2/12/09 1:25 PM
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2000 - Invoicing > 2030 Billing Exceptions and Automated Outsourcing	<a href="#">2030 Billing Exceptions and Automated Outsourcing</a>	1/11/10 4:54 PM
2000 - Invoicing > 2030 Billing Exceptions and Automated Outsourcing	<a href="#">Complete Meter Re-read Service Order</a>	2/2/09 9:13 PM
2000 - Invoicing > 2030 Billing Exceptions and Automated Outsourcing	<a href="#">Complete Device Replacement Service Order</a>	2/2/09 9:12 PM
2000 - Invoicing > 2030 Billing Exceptions and Automated Outsourcing	<a href="#">Create Device Replacement Service Order</a>	2/2/09 9:14 PM
2000 - Invoicing > 2030 Billing Exceptions and Automated Outsourcing	<a href="#">Process Outsourced Print Document</a>	2/2/09 9:17 PM
2000 - Invoicing > 2030 Billing Exceptions and Automated Outsourcing	<a href="#">Create BP EM</a>	2/2/09 9:14 PM
2000 - Invoicing > 2030 Billing Exceptions and Automated Outsourcing	<a href="#">Create Service Order</a>	2/2/09 9:16 PM
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2000 - Invoicing > 2030 Billing Exceptions and Automated Outsourcing	<a href="#">Create Meter Re-read Service Order</a>	2/2/09 9:15 PM
2000 - Invoicing > 2031 Manual Bill Outsourcing (Pull Bill)	<a href="#">2031 Manual Bill Outsourcing (Pull Bill)</a>	1/11/10 4:54 PM
2000 - Invoicing > 2031 Manual Bill Outsourcing (Pull Bill)	<a href="#">Process Outsourced Invoice</a>	2/2/09 9:19 PM
2000 - Invoicing > 2031 Manual Bill Outsourcing (Pull Bill)	<a href="#">Set Up a Manual Invoice Outsourt Reason</a>	2/2/09 9:20 PM
2000 - Invoicing > 2031 Manual Bill Outsourcing (Pull Bill)	<a href="#">Set Up a Manual Bill Outsourt Reason</a>	2/2/09 9:19 PM
2000 - Invoicing > 2040 Tariff Structure	<a href="#">2040 Tariff Structure</a>	1/11/10 4:55 PM
2000 - Invoicing > 2040 Tariff Structure	<a href="#">Display the Rate Category</a>	2/2/09 8:56 PM
2000 - Invoicing > 2040 Tariff Structure	<a href="#">Display Discounts and Surcharges</a>	2/2/09 8:55 PM
2000 - Invoicing > 2040 Tariff Structure	<a href="#">Display Prices</a>	2/2/09 8:56 PM
2000 - Invoicing > 2041 Prices, Discounts, and Surcharges	<a href="#">2041 Prices Discounts and Surcharges</a>	1/11/10 4:55 PM
2000 - Invoicing > 2041 Prices, Discounts, and Surcharges	<a href="#">Create and Maintain the Discount and Surcharge Price</a>	2/2/09 8:59 PM
2000 - Invoicing > 2041 Prices, Discounts, and Surcharges	<a href="#">Change the Price at the Installation Fact</a>	2/2/09 8:59 PM
2000 - Invoicing > 2041 Prices, Discounts, and Surcharges	<a href="#">Maintain the Franchise Contract</a>	2/2/09 9:02 PM
2000 - Invoicing > 2041 Prices, Discounts, and Surcharges	<a href="#">Change the Price</a>	2/2/09 8:58 PM
2000 - Invoicing > 2041 Prices, Discounts, and Surcharges	<a href="#">Create a Price Key</a>	2/2/09 9:00 PM
2000 - Invoicing > 2041 Prices, Discounts, and Surcharges	<a href="#">Display Prices</a>	2/2/09 9:01 PM
2000 - Invoicing > 2041 Prices, Discounts, and Surcharges	<a href="#">Mass Price Update</a>	2/2/09 9:03 PM
2000 - Invoicing > 2041 Prices, Discounts, and Surcharges	<a href="#">Run Franchise Contract BDC</a>	2/2/09 9:04 PM
2000 - Invoicing > 2041 Prices, Discounts, and Surcharges	<a href="#">Monthly Factor Update</a>	3/10/09 5:11 PM
2000 - Invoicing > 2042 Taxes	<a href="#">2042 Taxes</a>	1/11/10 4:55 PM
2000 - Invoicing > 2042 Taxes	<a href="#">Change in Taxable Status</a>	2/2/09 9:05 PM
2000 - Invoicing > 2043 Tariff Configuration	<a href="#">2043 Tariff Configuration</a>	1/11/10 3:03 PM
2000 - Invoicing > 2043 Tariff Configuration	<a href="#">Enroll Green Energy to an Account</a>	2/20/09 8:57 AM
2000 - Invoicing > 2044 RTP Base Price Administration	<a href="#">2044 RTP Base Price Administration</a>	1/12/10 11:29 AM
2000 - Invoicing > 2044 RTP Base Price Administration	<a href="#">RTP Base Prices Administration</a>	2/2/09 9:07 PM
2000 - Invoicing > 2050 Individual Reversal and Adjustment	<a href="#">2050 Individual Reversal and Adjustment</a>	1/11/10 4:56 PM
2000 - Invoicing > 2050 Individual Reversal and Adjustment	<a href="#">Enter Meter Read Manually</a>	2/2/09 9:23 PM
2000 - Invoicing > 2050 Individual Reversal and Adjustment	<a href="#">Simulating Billing and Invoicing</a>	2/2/09 9:27 PM
2000 - Invoicing > 2050 Individual Reversal and Adjustment	<a href="#">Perform Adjustment Reversal</a>	2/2/09 9:26 PM
2000 - Invoicing > 2050 Individual Reversal and Adjustment	<a href="#">Bill Reversal</a>	2/2/09 9:22 PM
2000 - Invoicing > 2050 Individual Reversal and Adjustment	<a href="#">Full Reversal</a>	2/2/09 9:24 PM
2000 - Invoicing > 2050 Individual Reversal and Adjustment	<a href="#">Correct Plausible Meter Reading Results</a>	2/2/09 9:23 PM
2000 - Invoicing > 2050 Individual Reversal and Adjustment	<a href="#">Correct Implausible Meter Reading Results</a>	2/2/09 9:22 PM
2000 - Invoicing > 2050 Individual Reversal and Adjustment	<a href="#">Monitor Meter Reading Results</a>	2/2/09 9:25 PM
2000 - Invoicing > 2050 Individual Reversal and Adjustment	<a href="#">SAP GUI Login</a>	3/10/09 9:13 AM
2000 - Invoicing > 2050 Individual Reversal and Adjustment	<a href="#">Correct Implausible MR using ISU</a>	3/10/09 9:44 AM
2000 - Invoicing > 2051 Mass Reversal and Adjustment	<a href="#">2051 Mass Reversal Adjustment</a>	1/11/10 4:56 PM
2000 - Invoicing > 2051 Mass Reversal and Adjustment	<a href="#">Simulate and Perform Mass Billing and Invoicing</a>	2/2/09 9:30 PM
2000 - Invoicing > 2051 Mass Reversal and Adjustment	<a href="#">Display and Perform Billing Reversal</a>	2/2/09 9:28 PM
2000 - Invoicing > 2051 Mass Reversal and Adjustment	<a href="#">Full Mass Reversal</a>	2/2/09 9:29 PM
2000 - Invoicing > 2052 Invoices	<a href="#">2052 Invoices</a>	1/12/10 11:30 AM

Folder on Menu	Name	Published Date
2000 - Invoicing > 2053 Finance As It Relates To Billing	<a href="#">2053 Finance As It Relates To Billing</a>	1/12/10 11:30 AM
2000 - Invoicing > 2060 Co-Generation Billing	<a href="#">2060 Co-Generation Billing</a>	1/12/10 11:30 AM
2000 - Invoicing > 2061 Un-Metered Billing	<a href="#">2061 Un-metered Billing</a>	1/12/10 11:30 AM
2000 - Invoicing > 2062 Un-scheduled Billing	<a href="#">2062 Un-scheduled Billing</a>	1/11/10 4:57 PM
2000 - Invoicing > 2062 Un-scheduled Billing	<a href="#">Enter an Interim Meter Reading</a>	1/7/09 9:39 PM
2000 - Invoicing > 2062 Un-scheduled Billing	<a href="#">Perform Un-scheduled Billing</a>	3/11/09 11:59 AM
2000 - Invoicing > 2070 Collective Invoices	<a href="#">2070 Collective Invoices</a>	1/11/10 4:57 PM
2000 - Invoicing > 2070 Collective Invoices	<a href="#">Allocate a Child Account to a Master Account</a>	2/2/09 9:08 PM
2000 - Invoicing > 2070 Collective Invoices	<a href="#">Create a Master Contract Account for Collective Invoicing</a>	2/2/09 9:09 PM
2000 - Invoicing > 2070 Collective Invoices	<a href="#">Locate Parent for a Collective Child Account</a>	6/23/09 7:13 PM
2000 - Invoicing > 2070 Collective Invoices	<a href="#">Collective Name Search</a>	6/23/09 6:24 PM
2000 - Invoicing > 2080 Bill Inserts and Messages	<a href="#">2080 Bill Inserts and Messages</a>	1/11/10 4:57 PM
2000 - Invoicing > 2080 Bill Inserts and Messages	<a href="#">Display the Print Document</a>	2/2/09 9:33 PM
2000 - Invoicing > 2080 Bill Inserts and Messages	<a href="#">Bill Message Maintenance-Header File</a>	2/2/09 9:32 PM
2000 - Invoicing > 2080 Bill Inserts and Messages	<a href="#">Bill Message Corrections-Formatted Messages</a>	2/2/09 9:31 PM
2000 - Invoicing > 2080 Bill Inserts and Messages	<a href="#">Bill Message Maintenance-Control File</a>	2/2/09 9:32 PM
3000 - Customer Self-Service	<a href="#">CSS Agency Portal</a>	9/9/09 12:05 PM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">3000 Customer Self-Service Overview</a>	1/11/10 4:59 PM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">CSS Registration</a>	12/23/09 2:44 PM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">CSS Moves</a>	12/23/09 1:54 PM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">CSS Manage Customer Emails</a>	3/10/09 10:26 AM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">CSS Web Mimic</a>	3/10/09 10:30 AM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">CSS Registered User Log In</a>	3/10/09 10:30 AM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">CSS Programs</a>	3/10/09 10:29 AM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">CSS Profile Management</a>	3/10/09 10:28 AM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">CSS Outages &amp; Service Requests</a>	3/10/09 10:28 AM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">CSS Meter Reading Entry</a>	3/10/09 10:26 AM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">CSS eBill</a>	3/10/09 10:26 AM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">CSS Billing</a>	3/10/09 10:25 AM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">CSS Account Overview</a>	3/10/09 10:25 AM
3000 - Customer Self-Service > 3000 Customer Self-Service Overview	<a href="#">Parked Document for MOVE Requests from CSS</a>	9/3/09 2:58 PM
3000 - Customer Self-Service > 3010 CSS for Landlords	<a href="#">CSS for Landlords PPT</a>	1/12/10 9:52 AM
3000 - Customer Self-Service > 3010 CSS for Landlords	<a href="#">Setup Landlord Agreement in CSS</a>	12/28/09 10:28 AM
3000 - Customer Self-Service > 3010 CSS for Landlords	<a href="#">3010 CSS for Landlords</a>	12/23/09 4:16 PM
3000 - Customer Self-Service > 3010 CSS for Landlords	<a href="#">Manage Landlord Agreements in CSS</a>	12/23/09 3:58 PM
4000 - Energy Data Management > 4000 Energy Data Management (EDM) Overview	<a href="#">4000 EDM Overview</a>	1/12/10 11:30 AM
4000 - Energy Data Management > 4010 Energy Data Management (EDM) Profile Management	<a href="#">4010 EDM Profile Management</a>	1/12/10 11:31 AM
4000 - Energy Data Management > 4010 Energy Data Management (EDM) Profile Management	<a href="#">Profile Allocation Display</a>	1/7/09 8:54 PM
4000 - Energy Data Management > 4010 Energy Data Management (EDM) Profile Management	<a href="#">Profile Allocation</a>	1/7/09 8:54 PM
4000 - Energy Data Management > 4010 Energy Data Management (EDM) Profile Management	<a href="#">Price Profile Creation</a>	1/7/09 8:53 PM
4000 - Energy Data Management > 4011 EDM Real Time Pricing and Time of Use Billing	<a href="#">Profile Creation</a>	1/7/09 8:56 PM
4000 - Energy Data Management > 4011 EDM Real Time Pricing and Time of Use Billing	<a href="#">4011 EDM RTP and TOU</a>	1/12/10 11:31 AM
4000 - Energy Data Management > 4011 EDM Real Time Pricing and Time of Use Billing	<a href="#">Verify Time of Use Customer</a>	1/30/09 10:19 AM
4000 - Energy Data Management > 4011 EDM Real Time Pricing and Time of Use Billing	<a href="#">Upload Historical CBL Data</a>	1/30/09 10:19 AM
4000 - Energy Data Management > 4011 EDM Real Time Pricing and Time of Use Billing	<a href="#">Maintain Rate</a>	1/30/09 10:18 AM
4000 - Energy Data Management > 4011 EDM Real Time Pricing and Time of Use Billing	<a href="#">Activate RTP</a>	1/30/09 10:18 AM
4000 - Energy Data Management > 4012 EDM RTP Base Price Profiles	<a href="#">4012 EDM RTP Base Price Profiles</a>	1/12/10 11:32 AM
4000 - Energy Data Management > 4012 EDM RTP Base Price Profiles	<a href="#">RTP Base Prices Maintenance</a>	1/30/09 10:21 AM
5000 - Customer Service	<a href="#">Deceased Customer Process</a>	1/25/10 4:26 PM
5000 - Customer Service	<a href="#">Account History Overview</a>	2/27/09 9:25 AM
5000 - Customer Service	<a href="#">Premise History</a>	2/27/09 9:26 AM
5000 - Customer Service > 5000 Customer Service Overview	<a href="#">5000 Customer Service Overview</a>	1/11/10 3:28 PM
5000 - Customer Service > 5010 Bill Inquiry	<a href="#">5010 Bill Inquiry</a>	1/11/10 3:28 PM
5000 - Customer Service > 5010 Bill Inquiry	<a href="#">Bill Inquiry - Reprint Invoice</a>	1/13/09 9:59 PM
5000 - Customer Service > 5011 Customer Credit Inquiry	<a href="#">5011 Customer Credit Inquiry</a>	1/11/10 3:40 PM
5000 - Customer Service > 5011 Customer Credit Inquiry	<a href="#">Current Account Balance</a>	1/13/09 10:00 PM
5000 - Customer Service > 5011 Customer Credit Inquiry	<a href="#">Delinquent Account Balance</a>	1/13/09 10:00 PM
5000 - Customer Service > 5011 Customer Credit Inquiry	<a href="#">Past Due Account Balance</a>	1/13/09 10:01 PM
5000 - Customer Service > 5012 Customer Escalations	<a href="#">5012 Escalated Customer Contacts</a>	1/11/10 4:59 PM
5000 - Customer Service > 5012 Customer Escalations	<a href="#">Customer Escalation</a>	7/14/09 2:48 PM
5000 - Customer Service > 5013 General Retrieval and Inquiry	<a href="#">5013 General Retrieval and Inquiry</a>	2/3/10 12:16 PM
5000 - Customer Service > 5013 General Retrieval and Inquiry	<a href="#">Premise Search</a>	1/27/10 4:40 PM
5000 - Customer Service > 5013 General Retrieval and Inquiry	<a href="#">General Inquiry DEMO</a>	1/27/10 3:58 PM
5000 - Customer Service > 5013 General Retrieval and Inquiry	<a href="#">SSN or Tax ID Search</a>	1/13/10 3:33 PM
5000 - Customer Service > 5013 General Retrieval and Inquiry	<a href="#">Search by Names</a>	1/13/10 3:33 PM
5000 - Customer Service > 5013 General Retrieval and Inquiry	<a href="#">CA and Legacy Search</a>	1/13/10 3:32 PM
5000 - Customer Service > 5013 General Retrieval and Inquiry	<a href="#">General Retrieval</a>	5/13/09 10:42 AM
5000 - Customer Service > 5014 High Bill Inquiry	<a href="#">5014 High Bill Inquiry</a>	1/27/10 3:57 PM
5000 - Customer Service > 5014 High Bill Inquiry	<a href="#">High Bill Inquiry</a>	1/26/09 10:21 AM
5000 - Customer Service > 5015 Ad Hoc Customer Correspondence	<a href="#">Ad Hoc Customer Correspondence</a>	5/18/09 3:38 PM
5000 - Customer Service > 5015 Ad Hoc Customer Correspondence	<a href="#">5015 Ad Hoc Customer Correspondence</a>	1/11/10 3:41 PM
5000 - Customer Service > 5020 EE Programs Maintenance	<a href="#">EE Program De-Enrollment</a>	5/18/09 4:51 PM
5000 - Customer Service > 5020 EE Programs Maintenance	<a href="#">EE Program Enrollment</a>	5/18/09 4:51 PM
5000 - Customer Service > 5020 EE Programs Maintenance	<a href="#">5020 EE Programs Maintenance</a>	1/2/10 11:32 AM
5000 - Customer Service > 5021 Lead Opportunity Management	<a href="#">5021 Lead Opportunity Management</a>	1/12/10 11:32 AM
5000 - Customer Service > 5021 Lead Opportunity Management	<a href="#">Create Hot Topics</a>	2/16/09 8:40 AM
5000 - Customer Service > 5021 Lead Opportunity Management	<a href="#">Create Prospect BP</a>	2/16/09 8:41 AM
5000 - Customer Service > 5021 Lead Opportunity Management	<a href="#">Major Accounts Hot Topics Report</a>	2/16/09 8:41 AM
5000 - Customer Service > 5022 Marketing - Campaigns and Segmentation	<a href="#">5022 Marketing - Campaigns and Segmentation</a>	1/13/10 10:21 AM
5000 - Customer Service > 5022 Marketing - Campaigns and Segmentation	<a href="#">Preparing Campaign</a>	3/23/09 8:40 AM

Folder on Menu	Name	Published Date
5000 - Customer Service > 5022 Marketing - Campaigns and Segmentation	<a href="#">Create Email Template</a>	3/23/09 8:39 AM
5000 - Customer Service > 5023 Customer Satisfaction Survey	<a href="#">5023 Customer Satisfaction Survey</a>	1/12/10 11:32 AM
5000 - Customer Service > 5023 Customer Satisfaction Survey	<a href="#">Do Not Campaign/Survey</a>	1/7/09 8:22 PM
5000 - Customer Service > 5030 Move In	<a href="#">5030 Move In</a>	2/3/10 3:49 PM
5000 - Customer Service > 5030 Move In	<a href="#">Backdated MI w/Last RR</a>	12/4/09 2:26 PM
5000 - Customer Service > 5030 Move In	<a href="#">Reverse Move-In</a>	2/3/10 10:31 AM
5000 - Customer Service > 5030 Move In	<a href="#">QRG Back-Dated Move Ins Before April 1 2009</a>	2/2/10 1:27 PM
5000 - Customer Service > 5030 Move In	<a href="#">Backdated MI Correction Order</a>	1/27/10 11:54 AM
5000 - Customer Service > 5030 Move In	<a href="#">Backdated Move In Using Estimated Read</a>	1/11/10 9:31 AM
5000 - Customer Service > 5030 Move In	<a href="#">Change Move-In</a>	2/17/09 7:02 AM
5000 - Customer Service > 5030 Move In	<a href="#">MI Diversion/Unknown</a>	2/17/09 7:04 AM
5000 - Customer Service > 5030 Move In	<a href="#">MI New Construction</a>	2/17/09 7:05 AM
5000 - Customer Service > 5030 Move In	<a href="#">Dsply MI</a>	2/17/09 7:03 AM
5000 - Customer Service > 5030 Move In	<a href="#">Create Move In</a>	1/11/09 11:28 AM
5000 - Customer Service > 5031 Move Out	<a href="#">5031 Move-Out</a>	2/3/10 9:15 AM
5000 - Customer Service > 5031 Move Out	<a href="#">Reverse Move-Out</a>	5/19/09 9:25 AM
5000 - Customer Service > 5031 Move Out	<a href="#">Change Move-Out</a>	5/19/09 9:24 AM
5000 - Customer Service > 5031 Move Out	<a href="#">Create Move-Out</a>	5/19/09 9:25 AM
5000 - Customer Service > 5032 Move Out-Move In	<a href="#">5032 Move Out In</a>	1/11/10 2:40 PM
5000 - Customer Service > 5032 Move Out-Move In	<a href="#">Create Move Out-In</a>	7/27/09 3:09 PM
5000 - Customer Service > 5050 Business Partner	<a href="#">5050 Business Partner</a>	3/4/10 5:19 PM
5000 - Customer Service > 5050 Business Partner	<a href="#">Create a Business Partner for a Person</a>	1/27/10 11:56 AM
5000 - Customer Service > 5050 Business Partner	<a href="#">Display a Business Partner</a>	1/27/10 11:55 AM
5000 - Customer Service > 5050 Business Partner	<a href="#">Create Business Partner for an Organization</a>	1/22/09 6:49 PM
5000 - Customer Service > 5050 Business Partner	<a href="#">Change a Business Partner</a>	5/18/09 3:42 PM
5000 - Customer Service > 5050 Business Partner	<a href="#">Roommate Relationship</a>	5/18/09 3:45 PM
5000 - Customer Service > 5050 Business Partner	<a href="#">Track Tax Certificate Simulation</a>	10/6/09 12:58 PM
5000 - Customer Service > 5050 Business Partner	<a href="#">Tracking Tax Exemptions</a>	10/6/09 12:57 PM
5000 - Customer Service > 5051 Contract Accounts	<a href="#">5051 Contract Account</a>	2/5/10 12:53 PM
5000 - Customer Service > 5051 Contract Accounts	<a href="#">ABC Remove Bank Details from CA</a>	5/18/09 4:14 PM
5000 - Customer Service > 5051 Contract Accounts	<a href="#">Display Contract Account</a>	5/18/09 4:16 PM
5000 - Customer Service > 5051 Contract Accounts	<a href="#">Change Contract Account</a>	5/18/09 4:15 PM
5000 - Customer Service > 5060 Returned Bills and Returned Mail	<a href="#">5060 Returned Bills and Mail</a>	1/12/10 11:32 AM
5000 - Customer Service > 5060 Returned Bills and Returned Mail	<a href="#">Refund Check</a>	1/7/09 8:38 PM
5000 - Customer Service > 5060 Returned Bills and Returned Mail	<a href="#">Returned Bills and Mail</a>	1/7/09 8:39 PM
5000 - Customer Service > 5080 Front Office	<a href="#">5080 Front Office</a>	1/14/10 12:27 PM
5000 - Customer Service > 5080 Front Office	<a href="#">Cancel Service Order</a>	1/26/09 10:13 AM
5000 - Customer Service > 5080 Front Office	<a href="#">Fraud</a>	1/26/09 10:14 AM
5000 - Customer Service > 5080 Front Office	<a href="#">Maintenance Services Request</a>	1/26/09 10:15 AM
5000 - Customer Service > 5080 Front Office	<a href="#">Device Premise Check Request</a>	1/26/09 10:14 AM
5000 - Customer Service > 5080 Front Office	<a href="#">Reconnection for Non-Payment</a>	1/26/09 10:16 AM
5000 - Customer Service > 5080 Front Office	<a href="#">Temp Disconnect or Reconnect Request</a>	7/2/09 9:07 AM
5000 - Customer Service > 5080 Front Office	<a href="#">Outdoor Light Removal</a>	9/24/09 10:21 AM
5000 - Customer Service > 5090 Owner Allocation Overview	<a href="#">5090 Owner Allocation Overview</a>	1/27/10 3:57 PM
5000 - Customer Service > 5090 Owner Allocation Overview	<a href="#">Owner Allocation BPPEM Business Office</a>	2/24/09 4:00 PM
5000 - Customer Service > 5090 Owner Allocation Overview	<a href="#">Owner Allocation BPPEM</a>	2/24/09 3:59 PM
5000 - Customer Service > 5091 Owner Allocation Detail	<a href="#">5091 Owner Allocation Detail</a>	1/14/10 10:40 AM
5000 - Customer Service > 5091 Owner Allocation Detail	<a href="#">Deactivate Owner Allocation</a>	2/10/09 6:18 PM
5000 - Customer Service > 5091 Owner Allocation Detail	<a href="#">Display Owner Allocation</a>	2/10/09 6:17 PM
5000 - Customer Service > 5091 Owner Allocation Detail	<a href="#">Change Owner Allocation</a>	2/10/09 6:13 PM
5000 - Customer Service > 5091 Owner Allocation Detail	<a href="#">Create Owner Allocation</a>	2/10/09 6:15 PM
5000 - Customer Service > 5091 Owner Allocation Detail	<a href="#">Change Owner Allocation Account Details</a>	2/10/09 6:16 PM
5000 - Customer Service > 5091 Owner Allocation Detail	<a href="#">Owner Allocation Renewal</a>	5/15/09 4:05 PM
6000 - Service Orders	<a href="#">6010 Service Orders and Mobile</a>	2/2/10 1:19 PM
6000 - Service Orders > 6000 Service Order Overview	<a href="#">6000 Service Orders Overview</a>	1/21/10 3:01 PM
6000 - Service Orders > 6000 Service Order Overview	<a href="#">Service Order Statuses</a>	12/11/09 11:34 AM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">6020 Meter Service Orders</a>	2/16/10 2:05 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Cancel Service Order</a>	2/3/09 10:05 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Complete Install Meter Order</a>	2/16/10 2:05 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Complete Remove Overhead Service and Meter Order</a>	2/16/10 2:07 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Complete Office Requested Read Order</a>	2/16/10 2:07 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Complete Meter Test Order</a>	2/16/10 2:06 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Complete Meter Read Move In Out Order</a>	2/16/10 2:08 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Complete Install Temp Meter and Service Order</a>	2/16/10 2:06 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Stopped Meter Service Order</a>	1/27/10 11:36 AM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">EL37 Reverse Reads</a>	1/27/10 4:53 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">EG31 Meter Install</a>	1/27/10 4:52 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">EG32 Meter Remove</a>	1/27/10 4:53 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">EG30 Meter Exchange</a>	1/27/10 4:52 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Move In with Existing Contract Account</a>	2/3/09 10:15 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Change Service Order</a>	2/3/09 10:05 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Reconnection Order</a>	2/3/09 10:16 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Disconnection Order</a>	2/3/09 10:13 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Create Service Order</a>	2/3/09 10:11 PM
6000 - Service Orders > 6020 Meter Service Orders	<a href="#">Disconnection Doc Reversal</a>	3/12/09 1:23 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">6030 Regional Structure and Technical Master Data</a>	2/17/10 2:16 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Create Technical Master Data</a>	2/17/10 2:17 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Change Device Location</a>	2/3/09 10:18 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Create Device Location</a>	2/3/09 10:21 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Change Installation</a>	2/3/09 10:19 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Create Installation</a>	2/3/09 10:22 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Change Premise</a>	2/3/09 10:19 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Change Connection Object</a>	2/3/09 10:18 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Create Street</a>	2/3/09 10:23 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Display Street</a>	2/3/09 10:26 PM

Folder on Menu	Name	Published Date
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Change Street</a>	2/3/09 10:20 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Display City</a>	2/3/09 10:25 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Change City</a>	2/3/09 10:17 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Display Postal Code</a>	2/3/09 10:26 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Change Postal Code</a>	2/3/09 10:19 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Create City</a>	2/3/09 10:20 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Create Postal Code</a>	2/3/09 10:22 PM
6000 - Service Orders > 6030 Regional Structure and Technical Master Data	<a href="#">Display Technical Master Data</a>	2/3/09 10:27 PM
7000 - Meter Reading > 7000 Meter Reading Overview	<a href="#">7000 Meter Reading Overview</a>	1/11/10 3:42 PM
7000 - Meter Reading > 7010 System Calendar	<a href="#">7010 System Calendar</a>	1/12/10 11:34 AM
7000 - Meter Reading > 7010 System Calendar	<a href="#">7010 System Calendar - Assessment</a>	2/3/09 9:26 PM
7000 - Meter Reading > 7010 System Calendar	<a href="#">Extend System Calendar</a>	2/3/09 9:27 PM
7000 - Meter Reading > 7010 System Calendar	<a href="#">Update the System Calendar</a>	2/3/09 9:27 PM
7000 - Meter Reading > 7010 System Calendar	<a href="#">Display System Calendar</a>	2/3/09 9:26 PM
7000 - Meter Reading > 7011 Meter Reading Units and Scheduling	<a href="#">7011 Meter Reading Units and Scheduling</a>	1/11/10 11:44 AM
7000 - Meter Reading > 7011 Meter Reading Units and Scheduling	<a href="#">Change an MRU</a>	2/3/09 10:00 PM
7000 - Meter Reading > 7011 Meter Reading Units and Scheduling	<a href="#">Display an MRU</a>	2/3/09 10:02 PM
7000 - Meter Reading > 7011 Meter Reading Units and Scheduling	<a href="#">Create an MRU</a>	2/3/09 10:01 PM
7000 - Meter Reading > 7011 Meter Reading Units and Scheduling	<a href="#">Create-Replace Dynamic Schedule Record</a>	2/3/09 10:02 PM
7000 - Meter Reading > 7011 Meter Reading Units and Scheduling	<a href="#">Display Schedule Record</a>	2/3/09 10:03 PM
7000 - Meter Reading > 7011 Meter Reading Units and Scheduling	<a href="#">Change a Portion</a>	2/3/09 10:01 PM
7000 - Meter Reading > 7011 Meter Reading Units and Scheduling	<a href="#">Display a Portion</a>	2/3/09 10:03 PM
7000 - Meter Reading > 7020 Meter Reading Order	<a href="#">7020 Meter Reading Order</a>	1/11/10 4:57 PM
7000 - Meter Reading > 7020 Meter Reading Order	<a href="#">View a Meter Reading Order</a>	2/3/09 9:29 PM
7000 - Meter Reading > 7020 Meter Reading Order	<a href="#">Create Meter Reading Order</a>	2/3/09 9:29 PM
7000 - Meter Reading > 7040 Meter Reading Front Office	<a href="#">7040 Meter Reading Front Office</a>	2/8/10 5:41 PM
7000 - Meter Reading > 7040 Meter Reading Front Office	<a href="#">View Meter Reading Results (using Premise History)</a>	1/25/10 3:45 PM
7000 - Meter Reading > 7040 Meter Reading Front Office	<a href="#">View Meter Reading Results (using Account View)</a>	1/25/10 3:44 PM
7000 - Meter Reading > 7040 Meter Reading Front Office	<a href="#">Monitor Meter Reading Results</a>	2/3/09 9:30 PM
7000 - Meter Reading > 7040 Meter Reading Front Office	<a href="#">Execute Single Entry</a>	2/3/09 9:30 PM
7000 - Meter Reading > 7041 Meter Reading Back Office	<a href="#">7041 Meter Reading Back Office</a>	1/11/10 4:58 PM
7000 - Meter Reading > 7041 Meter Reading Back Office	<a href="#">Reverse Meter Reading</a>	2/3/09 9:33 PM
7000 - Meter Reading > 7041 Meter Reading Back Office	<a href="#">Monitor Meter Reading Results</a>	2/3/09 9:33 PM
7000 - Meter Reading > 7041 Meter Reading Back Office	<a href="#">Correct Implausible Meter Reading Results</a>	2/3/09 9:31 PM
7000 - Meter Reading > 7041 Meter Reading Back Office	<a href="#">Correct Plausible Meter Reading Results</a>	2/3/09 9:32 PM
7000 - Meter Reading > 7041 Meter Reading Back Office	<a href="#">Create MRQ and Execute Single Entry</a>	2/3/09 9:32 PM
7000 - Meter Reading > 7050 Meter Reading Estimation	<a href="#">7050 Meter Reading Estimation</a>	1/11/10 11:45 AM
7000 - Meter Reading > 7050 Meter Reading Estimation	<a href="#">Execute Single Entry</a>	2/3/09 9:34 PM
7000 - Meter Reading > 7050 Meter Reading Estimation	<a href="#">Estimate Meter Reading Results</a>	2/3/09 9:34 PM
7000 - Meter Reading > 7060 Access Keys	<a href="#">7060 Access Keys</a>	1/11/10 11:45 AM
7000 - Meter Reading > 7060 Access Keys	<a href="#">Custom Report for Field Services</a>	2/3/09 9:36 PM
7000 - Meter Reading > 7060 Access Keys	<a href="#">Create, Change, Delete Access Key Information</a>	2/3/09 9:35 PM
7000 - Meter Reading > 7060 Access Keys	<a href="#">Display Access Key Information</a>	2/3/09 9:36 PM
7000 - Meter Reading > 7061 Access Keys Display	<a href="#">7061 Access Keys Display</a>	1/11/10 2:40 PM
7000 - Meter Reading > 7061 Access Keys Display	<a href="#">Display Access Key Information</a>	5/19/09 12:40 PM
7000 - Meter Reading > 7080 Register Group	<a href="#">7080 Register Group</a>	1/11/10 2:40 PM
7000 - Meter Reading > 7080 Register Group	<a href="#">Create Register Group</a>	2/3/09 9:39 PM
7000 - Meter Reading > 7080 Register Group	<a href="#">Change Register Group for One Device</a>	2/3/09 9:38 PM
7000 - Meter Reading > 7080 Register Group	<a href="#">Change Register Group</a>	2/3/09 9:38 PM
7000 - Meter Reading > 7080 Register Group	<a href="#">Display Register Group</a>	2/3/09 9:40 PM
7000 - Meter Reading > 7081 Winding Group	<a href="#">7081 Winding Group</a>	1/11/10 2:41 PM
7000 - Meter Reading > 7081 Winding Group	<a href="#">Change Winding Group One Device</a>	2/3/09 9:41 PM
7000 - Meter Reading > 7081 Winding Group	<a href="#">Change Winding Group</a>	2/3/09 9:41 PM
7000 - Meter Reading > 7081 Winding Group	<a href="#">Create Winding Group</a>	2/3/09 9:42 PM
7000 - Meter Reading > 7081 Winding Group	<a href="#">Display Winding Group</a>	2/3/09 9:42 PM
7000 - Meter Reading > 7082 Materials and Device Category	<a href="#">7082 Materials Device Categories</a>	1/11/10 2:41 PM
7000 - Meter Reading > 7082 Materials and Device Category	<a href="#">Create Materials</a>	2/3/09 9:46 PM
7000 - Meter Reading > 7082 Materials and Device Category	<a href="#">Change Materials</a>	2/3/09 9:44 PM
7000 - Meter Reading > 7082 Materials and Device Category	<a href="#">Create Device Category</a>	2/3/09 9:45 PM
7000 - Meter Reading > 7082 Materials and Device Category	<a href="#">Change Device Category</a>	2/3/09 9:43 PM
7000 - Meter Reading > 7082 Materials and Device Category	<a href="#">Display Device Category</a>	2/3/09 9:46 PM
7000 - Meter Reading > 7082 Materials and Device Category	<a href="#">Display Materials</a>	2/3/09 9:47 PM
7000 - Meter Reading > 7083 Devices	<a href="#">7083 Devices</a>	1/11/10 2:42 PM
7000 - Meter Reading > 7083 Devices	<a href="#">Change Device IQ08</a>	2/3/09 9:49 PM
7000 - Meter Reading > 7083 Devices	<a href="#">Change Device IQ02</a>	2/3/09 9:48 PM
7000 - Meter Reading > 7083 Devices	<a href="#">Display Device IQ09</a>	2/3/09 9:52 PM
7000 - Meter Reading > 7083 Devices	<a href="#">Create a New Device IQ04</a>	2/3/09 9:51 PM
7000 - Meter Reading > 7083 Devices	<a href="#">Create a New Device IQ01</a>	2/3/09 9:50 PM
7000 - Meter Reading > 7083 Devices	<a href="#">Display Device IQ03</a>	2/3/09 9:52 PM
7000 - Meter Reading > 7084 Sampling and Testing	<a href="#">7084 Sampling and Testing</a>	1/11/10 2:42 PM
7000 - Meter Reading > 7084 Sampling and Testing	<a href="#">Upload a Single Test - Transformer</a>	2/3/09 9:59 PM
7000 - Meter Reading > 7084 Sampling and Testing	<a href="#">Upload a Single Test - Electric</a>	2/3/09 9:57 PM
7000 - Meter Reading > 7084 Sampling and Testing	<a href="#">Upload a Single Test - Gas</a>	2/3/09 9:58 PM
7000 - Meter Reading > 7084 Sampling and Testing	<a href="#">Compile a Lot</a>	2/3/09 9:54 PM
7000 - Meter Reading > 7084 Sampling and Testing	<a href="#">Add Devices to the Lot</a>	2/3/09 9:53 PM
7000 - Meter Reading > 7084 Sampling and Testing	<a href="#">Create Orders from Periodic Replacement List</a>	2/3/09 9:55 PM
7000 - Meter Reading > 7084 Sampling and Testing	<a href="#">Create a Sample Lot</a>	2/3/09 9:55 PM
7000 - Meter Reading > 7084 Sampling and Testing	<a href="#">Draw a Sample Lot</a>	2/3/09 9:56 PM
7000 - Meter Reading > 7084 Sampling and Testing	<a href="#">Break Terminate Lot</a>	2/3/09 9:54 PM
8000 - Finance	<a href="#">Request a Reprint and Local Printing of Bills</a>	4/15/09 8:34 AM
8000 - Finance	<a href="#">Reverse a Payment for Benefits Direct Billing</a>	4/15/09 8:35 AM
8000 - Finance > 8000 Finance Overview Front Office	<a href="#">8000 Finance Overview - Front Office</a>	1/12/10 11:26 AM
8000 - Finance > 8000 Finance Overview Front Office	<a href="#">Cash Desk Payment - Cash</a>	1/27/09 10:01 AM
8000 - Finance > 8000 Finance Overview Front Office	<a href="#">Add-Update BP Bank Details and Enroll CA in ABC</a>	2/5/09 11:59 PM

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8000 - Finance > 8010 ABC Payments	<a href="#">8010 ABC Payments</a>	1/11/10 2:42 PM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">8011 Cash Desk</a>	1/12/10 11:27 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Multiple Check Payments</a>	1/27/09 10:10 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Post Cash Desk Difference</a>	1/27/09 10:12 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Manually direct payments to open items</a>	1/27/09 10:09 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Display Cash Desk Balance</a>	1/27/09 10:09 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Post Withdrawal to make deposit</a>	1/27/09 10:12 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Open Cash Desk</a>	1/27/09 10:10 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Close Reconciliation Key</a>	1/27/09 10:04 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Close Cash Desk</a>	1/27/09 10:03 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Cash Desk Payment - Check</a>	1/27/09 10:02 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Determination of cash desk content</a>	1/27/09 10:08 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Print Duplicate Receipts</a>	1/27/09 10:12 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Select or Change your Cash Desk from list</a>	1/27/09 10:13 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Cash Desk Payment - Cash and Check</a>	1/27/09 10:02 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Cash Desk Payment - HUG</a>	1/27/09 10:03 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Cash Desk - Lot Management</a>	1/27/09 10:00 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Correct WinterHelp Contribution Post Payment</a>	2/4/09 8:54 AM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Create Cash Desk Reports</a>	2/10/09 6:20 PM
8000 - Finance > 8011 Cash Desk Payments	<a href="#">Create WinterCare Contribution</a>	2/10/09 6:19 PM
8000 - Finance > 8012 Transfers	<a href="#">8012 Transfers</a>	1/11/10 3:43 PM
8000 - Finance > 8012 Transfers	<a href="#">Remove Clearing Restrictions</a>	5/19/09 1:02 PM
8000 - Finance > 8012 Transfers	<a href="#">Add Reference Contract Account Number</a>	5/19/09 1:00 PM
8000 - Finance > 8012 Transfers	<a href="#">Display Linked Reference Contract Acct</a>	5/19/09 1:01 PM
8000 - Finance > 8012 Transfers	<a href="#">After 'Transfer to' account</a>	5/19/09 1:01 PM
8000 - Finance > 8012 Transfers	<a href="#">'Transfer from' account details</a>	5/19/09 1:03 PM
8000 - Finance > 8012 Transfers	<a href="#">Transfer Open Items, Active or Finalized Accounts Before Due Date</a>	5/19/09 1:54 PM
8000 - Finance > 8012 Transfers	<a href="#">Transfer Open Items, Finalized Accounts, After Due Date</a>	5/19/09 1:55 PM
8000 - Finance > 8012 Transfers	<a href="#">Misapplied Payment Transfer</a>	5/19/09 1:02 PM
8000 - Finance > 8013 Consolidate Depository Funds	<a href="#">8013 Consolidate Depository Funds</a>	1/11/10 2:43 PM
8000 - Finance > 8013 Consolidate Depository Funds	<a href="#">8013 Assessment</a>	1/23/09 2:12 PM
8000 - Finance > 8013 Consolidate Depository Funds	<a href="#">Daily Cash Management Balances</a>	2/5/09 10:35 AM
8000 - Finance > 8013 Consolidate Depository Funds	<a href="#">Manual Cash Concentration</a>	2/5/09 10:37 AM
8000 - Finance > 8014 Batch Payment Lots	<a href="#">8014 Batch Payment Lots</a>	1/11/10 2:43 PM
8000 - Finance > 8014 Batch Payment Lots	<a href="#">Finding the batch payment lot using the payment</a>	2/3/09 9:25 AM
8000 - Finance > 8014 Batch Payment Lots	<a href="#">Display Payment Lots</a>	2/3/09 9:25 AM
8000 - Finance > 8019 Direct Debit ABC - Front Office	<a href="#">Add Remove ABC Lock on CA</a>	1/14/10 12:26 PM
8000 - Finance > 8019 Direct Debit ABC - Front Office	<a href="#">Create BPEM Case - Change ABC</a>	5/18/09 3:07 PM
8000 - Finance > 8019 Direct Debit ABC - Front Office	<a href="#">Create BPEM Case - Add ABC</a>	5/18/09 3:06 PM
8000 - Finance > 8019 Direct Debit ABC - Front Office	<a href="#">De-enroll CA from ABC and Remove BP Bank Account</a>	5/18/09 3:08 PM
8000 - Finance > 8019 Direct Debit ABC - Front Office	<a href="#">Update Bank on Contract Account</a>	5/18/09 3:08 PM
8000 - Finance > 8019 Direct Debit ABC - Front Office	<a href="#">Add and Remove an ABC Lock at the Contract Account Level</a>	5/18/09 3:06 PM
8000 - Finance > 8019 Direct Debit ABC - Front Office	<a href="#">8019 Direct Debit ABC - Front Office</a>	1/27/10 4:43 PM
8000 - Finance > 8020 Direct Debit ABC	<a href="#">8020 Direct Debit ABC</a>	1/11/10 2:43 PM
8000 - Finance > 8020 Direct Debit ABC	<a href="#">Add and Remove ABC Locks at Document Level</a>	5/18/09 3:05 PM
8000 - Finance > 8021 Installment Plans	<a href="#">8021 - Installment Plans</a>	2/2/10 4:33 PM
8000 - Finance > 8021 Installment Plans	<a href="#">Display installment plan</a>	5/18/09 3:34 PM
8000 - Finance > 8021 Installment Plans	<a href="#">Create weekly installment plan</a>	5/18/09 3:33 PM
8000 - Finance > 8021 Installment Plans	<a href="#">Change monthly installment plan</a>	5/18/09 3:31 PM
8000 - Finance > 8021 Installment Plans	<a href="#">Create daily installment plan</a>	5/18/09 3:32 PM
8000 - Finance > 8021 Installment Plans	<a href="#">Deactivate installment plan</a>	5/18/09 3:34 PM
8000 - Finance > 8021 Installment Plans	<a href="#">Create monthly installment plan</a>	5/18/09 3:32 PM
8000 - Finance > 8021 Installment Plans	<a href="#">Pre payment on installment plan not deactivated</a>	5/18/09 3:37 PM
8000 - Finance > 8021 Installment Plans	<a href="#">Pre payment for installment plan</a>	5/18/09 3:36 PM
8000 - Finance > 8030 Returned Items	<a href="#">8030 Returned Items</a>	1/11/10 3:44 PM
8000 - Finance > 8030 Returned Items	<a href="#">Display Return and Fee</a>	2/6/09 1:38 AM
8000 - Finance > 8030 Returned Items	<a href="#">BPEM Case for Returns</a>	2/6/09 1:36 AM
8000 - Finance > 8030 Returned Items	<a href="#">Clarify a Return</a>	2/6/09 1:37 AM
8000 - Finance > 8030 Returned Items	<a href="#">Create Manual Return Lot</a>	3/26/09 8:29 AM
8000 - Finance > 8031 Payment Errors	<a href="#">8031 Payment Errors</a>	1/11/10 2:43 PM
8000 - Finance > 8031 Payment Errors	<a href="#">Display Clearing Restriction 8 and Remove 1</a>	2/5/09 1:48 PM
8000 - Finance > 8031 Payment Errors	<a href="#">Options for Process Payment Errors</a>	2/5/09 1:49 PM
8000 - Finance > 8031 Payment Errors	<a href="#">Process Payment Errors - John Dough</a>	2/5/09 1:51 PM
8000 - Finance > 8031 Payment Errors	<a href="#">Process Payment Errors</a>	2/5/09 1:50 PM
8000 - Finance > 8032 Refunds	<a href="#">8032 Refunds</a>	1/12/10 11:27 AM
8000 - Finance > 8032 Refunds	<a href="#">Search Customer Refund Inquiry Website</a>	1/4/10 11:50 AM
8000 - Finance > 8032 Refunds	<a href="#">Process Managers Fund Refund Through Cash Desk</a>	1/23/09 3:35 PM
8000 - Finance > 8032 Refunds	<a href="#">Start the Customer Requested Refund Process</a>	1/23/09 3:35 PM
8000 - Finance > 8032 Refunds	<a href="#">Manual Refund</a>	8/5/09 2:26 PM
8000 - Finance > 8033 Miscellaneous Debits and Credits	<a href="#">8033 Miscellaneous Debits and Credits</a>	2/3/10 3:48 PM
8000 - Finance > 8033 Miscellaneous Debits and Credits	<a href="#">Remove Clearing Restriction of 8</a>	1/19/10 11:22 AM
8000 - Finance > 8033 Miscellaneous Debits and Credits	<a href="#">Account Maintenance</a>	2/3/09 8:58 AM
8000 - Finance > 8033 Miscellaneous Debits and Credits	<a href="#">Display Miscellaneous Debit</a>	2/3/09 9:00 AM
8000 - Finance > 8034 Escheatment	<a href="#">8034 Escheatment</a>	1/11/10 2:44 PM
8000 - Finance > 8034 Escheatment	<a href="#">Escheatment Report - Re-run dates</a>	1/23/09 3:40 PM
8000 - Finance > 8034 Escheatment	<a href="#">Create Variant for Escheatment</a>	1/23/09 3:40 PM
8000 - Finance > 8034 Escheatment	<a href="#">Excluding Accounts for Escheatment</a>	1/23/09 3:41 PM
8000 - Finance > 8034 Escheatment	<a href="#">Matching Transaction - Escheatment</a>	1/23/09 3:44 PM
8000 - Finance > 8034 Escheatment	<a href="#">Generate Escheatment Letter and Report</a>	1/23/09 3:42 PM
8000 - Finance > 8034 Escheatment	<a href="#">Generate Escheatment Report</a>	1/23/09 3:42 PM
8000 - Finance > 8034 Escheatment	<a href="#">Manually Create Escheatment Debit</a>	5/15/09 4:20 PM
8000 - Finance > 8034 Escheatment	<a href="#">Generate Escheatment Debit and Report</a>	5/15/09 4:19 PM

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8000 - Finance > 8035 Deposits	<a href="#">Create Non-Cash Deposit</a>	2/5/09 9:30 AM
8000 - Finance > 8035 Deposits	<a href="#">Create Installment Plan</a>	2/8/09 10:19 PM
8000 - Finance > 8035 Deposits	<a href="#">Create Additional Security Deposit</a>	2/8/09 10:19 PM
8000 - Finance > 8035 Deposits	<a href="#">Pre-Pay Deposit Installment Plan</a>	2/23/09 3:37 PM
8000 - Finance > 8035 Deposits	<a href="#">Cancel Partially Paid Security Deposits</a>	2/3/09 5:53 PM
8000 - Finance > 8035 Deposits	<a href="#">Cancel Unpaid Security Deposit</a>	4/7/09 2:33 PM
8000 - Finance > 8035 Deposits	<a href="#">Create Security Deposit</a>	5/15/09 4:30 PM
8000 - Finance > 8035 Deposits	<a href="#">Release Partially Paid Security Deposit</a>	5/18/09 2:49 PM
8000 - Finance > 8036 Matching Program	<a href="#">8036 Matching Program</a>	1/11/10 2:45 PM
8000 - Finance > 8036 Matching Program	<a href="#">Create and Save a Variant</a>	2/18/09 3:58 PM
8000 - Finance > 8036 Matching Program	<a href="#">Including Accounts for Multiple Selections</a>	2/18/09 3:59 PM
8000 - Finance > 8036 Matching Program	<a href="#">Matching Program</a>	3/3/09 8:49 AM
8000 - Finance > 8040 Creditworthiness	<a href="#">8040 Creditworthiness</a>	1/11/10 2:45 PM
8000 - Finance > 8040 Creditworthiness	<a href="#">Update Creditworthiness Percentage</a>	1/23/09 3:48 PM
8000 - Finance > 8040 Creditworthiness	<a href="#">How to Reverse Dunning</a>	1/23/09 3:46 PM
8000 - Finance > 8040 Creditworthiness	<a href="#">How to Reverse Manual and Conversion Creditworthiness Points</a>	1/23/09 3:46 PM
8000 - Finance > 8040 Creditworthiness	<a href="#">Display Creditworthiness</a>	1/23/09 3:45 PM
8000 - Finance > 8040 Creditworthiness	<a href="#">Add Creditworthiness Points</a>	1/23/09 3:45 PM
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8000 - Finance > 8041 LPC Calculation and Assessment	<a href="#">8041 Late Payment Charge Calculation</a>	1/11/10 2:45 PM
8000 - Finance > 8041 LPC Calculation and Assessment	<a href="#">Add LPC Lock to Document then Display</a>	2/6/09 1:24 AM
8000 - Finance > 8041 LPC Calculation and Assessment	<a href="#">Remove LPC Lock from Document</a>	2/6/09 1:26 AM
8000 - Finance > 8041 LPC Calculation and Assessment	<a href="#">Remove LPC Lock from a Contract Account</a>	2/6/09 1:25 AM
8000 - Finance > 8041 LPC Calculation and Assessment	<a href="#">Add LPC Lock to Contract Account then Display</a>	2/6/09 1:24 AM
8000 - Finance > 8041 LPC Calculation and Assessment	<a href="#">View a Projected LPC</a>	2/9/09 6:28 PM
8000 - Finance > 8042 Collection and Dunning Actions	<a href="#">Change Dunning Procedure</a>	3/19/09 5:19 PM
8000 - Finance > 8042 Collection and Dunning Actions	<a href="#">Remove Dunning Lock from Contract Account</a>	5/18/09 3:59 PM
8000 - Finance > 8042 Collection and Dunning Actions	<a href="#">Create Dunning Lock on Contract Account</a>	5/18/09 3:59 PM
8000 - Finance > 8042 Collection and Dunning Actions	<a href="#">Remove Dunning Lock from Document</a>	5/18/09 4:00 PM
8000 - Finance > 8042 Collection and Dunning Actions	<a href="#">Create a Dunning Lock for a Document</a>	5/18/09 3:58 PM
8000 - Finance > 8042 Collection and Dunning Actions	<a href="#">Display Dunning History</a>	5/18/09 3:59 PM
8000 - Finance > 8042 Collection and Dunning Actions	<a href="#">8042 Collections and Dunning Actions</a>	1/11/10 3:46 PM
RSC New Hire Training > 8042 Collections and Dunning RSC	<a href="#">8043 Manual Credit Followup Actions</a>	1/11/10 2:46 PM
8000 - Finance > 8043 Manual Credit Follow-up Actions	<a href="#">How to Create a BPEM Case - Service in Minor's Name</a>	1/23/09 3:55 PM
8000 - Finance > 8043 Manual Credit Follow-up Actions	<a href="#">How to Create a BPEM Case - Fraud</a>	1/23/09 3:55 PM
8000 - Finance > 8043 Manual Credit Follow-up Actions	<a href="#">How to Create a BPEM Case - Suspected ID Theft</a>	1/23/09 3:56 PM
8000 - Finance > 8043 Manual Credit Follow-up Actions	<a href="#">Add to MAP - Change Dunning Procedure</a>	3/19/09 11:56 AM
8000 - Finance > 8043 Manual Credit Follow-up Actions	<a href="#">How to Create a BPEM Case - Deceased Customer</a>	10/29/09 12:49 PM
8000 - Finance > 8050 Collection Agency Receivables	<a href="#">8050 Collection Agency Receivables</a>	1/11/10 2:46 PM
8000 - Finance > 8050 Collection Agency Receivables	<a href="#">Placing an Item on Hold</a>	2/6/09 2:07 AM
8000 - Finance > 8050 Collection Agency Receivables	<a href="#">Recall Accounts</a>	2/6/09 2:08 AM
8000 - Finance > 8050 Collection Agency Receivables	<a href="#">Back On Service Recall</a>	2/6/09 2:06 AM
8000 - Finance > 8050 Collection Agency Receivables	<a href="#">Set Legal Flag</a>	2/6/09 2:09 AM
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8000 - Finance > 8050 Collection Agency Receivables	<a href="#">Manual Releasing items to Collection Agency</a>	2/6/09 2:06 AM
8000 - Finance > 8051 Bankruptcy	<a href="#">8051 Bankruptcy</a>	1/11/10 2:47 PM
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8000 - Finance > 8051 Bankruptcy	<a href="#">Process Bankruptcy</a>	2/5/09 1:38 PM
8000 - Finance > 8051 Bankruptcy	<a href="#">Create a BPEM for Bankruptcy</a>	2/5/09 1:37 PM
8000 - Finance > 8051 Bankruptcy	<a href="#">Back dated MI</a>	2/5/09 1:35 PM
8000 - Finance > 8051 Bankruptcy	<a href="#">Bankruptcy Dismissal</a>	5/15/09 4:40 PM
8000 - Finance > 8052 Write-offs	<a href="#">8052 Write Offs</a>	1/12/10 11:28 AM
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8000 - Finance > 8052 Write-offs	<a href="#">Display Write Off</a>	2/6/09 1:34 AM
8000 - Finance > 8052 Write-offs	<a href="#">Create a Manual Write Off</a>	2/6/09 1:33 AM
8000 - Finance > 8053 Disconnection - Reconnection - Unauthorized Reconnections	<a href="#">Create Manual Dunning Disconnection Service Order</a>	1/27/10 9:52 AM
8000 - Finance > 8053 Disconnection - Reconnection - Unauthorized Reconnections	<a href="#">8053 Disconnect,Reconnect and UAR</a>	1/11/10 4:53 PM
8000 - Finance > 8053 Disconnection - Reconnection - Unauthorized Reconnections	<a href="#">Add UAR fees, Add Creditworthiness points, Create a Manual UAR C</a>	12/11/09 10:53 AM
8000 - Finance > 8053 Disconnection - Reconnection - Unauthorized Reconnections	<a href="#">Create UAR BPEM Case</a>	2/10/09 6:07 PM
8000 - Finance > 8053 Disconnection - Reconnection - Unauthorized Reconnections	<a href="#">Create Manual ZUAR Service Order</a>	2/11/09 1:39 PM
8000 - Finance > 8053 Disconnection - Reconnection - Unauthorized Reconnections	<a href="#">Check dunning items to see if they have been cleared</a>	2/11/09 11:28 AM
8000 - Finance > 8053 Disconnection - Reconnection - Unauthorized Reconnections	<a href="#">Run account maintenance and display cleared items</a>	2/11/09 11:36 AM
8000 - Finance > 8053 Disconnection - Reconnection - Unauthorized Reconnections	<a href="#">Create Reconnection for UAR</a>	3/12/09 3:56 PM
8000 - Finance > 8060 Low Income Assistance	<a href="#">Cancel Pledge</a>	1/27/10 3:57 PM
8000 - Finance > 8060 Low Income Assistance	<a href="#">8060 Low Income Assistance</a>	1/12/10 11:12 AM
8000 - Finance > 8060 Low Income Assistance	<a href="#">LIHEAP</a>	12/18/09 12:19 PM
8000 - Finance > 8060 Low Income Assistance	<a href="#">Create WinterCare One Time Customer Contribution</a>	2/5/09 2:02 PM
8000 - Finance > 8060 Low Income Assistance	<a href="#">Correct WinterHelp Contribution Post Payment</a>	2/5/09 1:59 PM
8000 - Finance > 8060 Low Income Assistance	<a href="#">Pay Pledge</a>	2/5/09 2:05 PM
8000 - Finance > 8060 Low Income Assistance	<a href="#">View Pledge</a>	2/5/09 2:06 PM
8000 - Finance > 8060 Low Income Assistance	<a href="#">Hardship Reconnect Cash Payment</a>	2/6/09 12:54 PM
8000 - Finance > 8060 Low Income Assistance	<a href="#">Unpaid Pledges Report for the Business Office</a>	2/10/09 11:33 AM
8000 - Finance > 8060 Low Income Assistance	<a href="#">Hardship Reconnect Pledge Payment</a>	2/11/09 6:20 PM
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8000 - Finance > 8061 Specialized Low Income Assistance	<a href="#">Create Pledge</a>	1/11/10 4:34 PM
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8000 - Finance > 8061 Specialized Low Income Assistance	<a href="#">Manually Fulfill a Pledge</a>	2/16/09 1:37 PM
8000 - Finance > 8061 Specialized Low Income Assistance	<a href="#">Update KHEA Parm Table</a>	2/16/09 1:37 PM



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Communications	<a href="#">Communication - New Manual Contacts - Rate Increase</a>	1/13/10 5:10 PM
Communications	<a href="#">Communication - Reason Change on Automatic Transactions</a>	1/13/10 11:38 AM
Communications	<a href="#">Communication - Requests for 2010 Meter Reading Schedules</a>	1/6/10 9:07 AM
Communications	<a href="#">Communication - Pending Payment Reversals December 2009</a>	1/4/10 2:55 PM
Communications	<a href="#">Communication - Problem with December Invoices for Budget Custor</a>	1/4/10 2:55 PM
Communications	<a href="#">Communication - Entering SOs and Moves on Demolition Accounts</a>	12/18/09 3:16 PM
Communications	<a href="#">Communication - New Transaction Code for Displaying Service Orde</a>	12/17/09 5:46 PM
Communications	<a href="#">Communication - Working with Separate Windows</a>	12/17/09 2:51 PM
Communications	<a href="#">Communication - More Transactions to Open in New Windows</a>	12/17/09 2:51 PM
Communications	<a href="#">Communication - Cancelling ZCNCs and ZBILs When Not Needed</a>	12/17/09 11:55 AM
Communications	<a href="#">Communication - Parked Document Display Changed</a>	12/10/09 10:00 AM
Communications	<a href="#">Communication - MRU and Sequence Number Now Available</a>	12/9/09 3:29 PM
Communications	<a href="#">Communication - Completing ZSVC BPEM Cases</a>	11/30/09 1:14 PM
Communications	<a href="#">Communication - Customers Updating Bank Data in Customer Self S</a>	11/20/09 11:49 AM
Communications	<a href="#">Communication - Using the End/Save Button Properly</a>	11/20/09 11:25 AM
Communications	<a href="#">Communication - CSS Features Going Live Soon</a>	7/14/09 10:58 AM
Communications	<a href="#">Communication - New CSS Features</a>	7/22/09 2:28 PM
Communications	<a href="#">Communication - Outdoor Lights/Unmetered Order Selection</a>	7/24/09 11:59 AM
Communications	<a href="#">Communication - Reversing Duplicate Payments</a>	7/23/09 8:50 AM
Communications	<a href="#">Communication - BP Independent Email Address</a>	7/23/09 2:52 PM
Communications	<a href="#">Communication - Temporary Suspension Causes Removal from Bud</a>	7/24/09 4:11 PM
Communications	<a href="#">Communication - Overriding the Service Orders Full Message</a>	8/5/09 2:32 PM
Communications	<a href="#">Communication - Finding Premises with Over 100 Connection Object</a>	8/3/09 1:39 PM
Communications	<a href="#">Communication - Validity Period Error on Moves</a>	2/22/10 4:23 PM
Communications	<a href="#">Communication - New BPEM for Child Accounts</a>	7/30/09 4:14 PM
Communications	<a href="#">Communication - Reversing Tax Credits</a>	8/17/09 3:37 PM
Communications	<a href="#">Communication - Tax Adjustments Needed on Invoices</a>	8/17/09 3:23 PM
Communications	<a href="#">Communication - Viewing Dunning Locks - CA and Document</a>	8/24/09 5:48 PM
Communications	<a href="#">Communication - Account Must Be Moved In When Entering ZARC</a>	8/24/09 5:39 PM
Communications	<a href="#">Communication - Posting Locks (don't do them) and Clearing Locks</a>	8/21/09 5:00 PM
Communications	<a href="#">Communication - CA Status Shows on Hit List When Searching by BI</a>	8/21/09 4:00 PM
Communications	<a href="#">Communication - CSS Updates August/Sept 2009</a>	8/24/09 4:51 PM
Communications	<a href="#">Communication - Payment Priority Change</a>	10/1/09 2:20 PM
Communications	<a href="#">Communication - New Screen for Deposit/Installment Plan for Recon</a>	10/1/09 4:01 PM
Communications	<a href="#">Communication - Reminders</a>	10/21/09 10:37 AM
Communications	<a href="#">Communication - 5 Day Read Window Appears on Invoice</a>	10/21/09 4:56 PM
Communications	<a href="#">Communication - Fixed Address Issue</a>	10/28/09 2:42 PM
Communications	<a href="#">Communication - Address Issue</a>	10/23/09 12:11 PM
Communications	<a href="#">Communication - Reversal of Open Pledge Credits</a>	11/6/09 9:32 AM
Communications	<a href="#">Communication - Unpaid Pledge Reversals</a>	11/3/09 4:38 PM
Communications	<a href="#">Communication - Change Installment Plan When Multiple IPs Exist</a>	11/12/09 3:31 PM
Communications	<a href="#">Communication - Orders Canceled in CCS But Completed in Mobile</a>	11/12/09 1:52 PM
Communications	<a href="#">Communication - Outdoor Light Deposit Calculation</a>	11/19/09 9:15 AM
Communications	<a href="#">Communication - New Alert for DNP</a>	11/18/09 5:00 PM
Mobile > DA > Assessments	<a href="#">Service Suite DA Dispatch Mapping</a>	1/14/09 9:22 AM
Mobile > DA > Assessments	<a href="#">Service Suite DA Gantt</a>	1/14/09 9:23 AM
Mobile > DA > Assessments	<a href="#">Service Suite DA Alerts</a>	1/14/09 9:15 AM
Mobile > DA > Assessments	<a href="#">Service Suite DA Using Text Messages</a>	1/14/09 9:22 AM
Mobile > DA > Assessments	<a href="#">Service Suite DA Managing Your Fleet</a>	1/14/09 9:22 AM
Mobile > DA > Assessments	<a href="#">Service Suite DA Orders</a>	1/14/09 9:15 AM
Mobile > DA > Assessments	<a href="#">Service Suite DA Getting Started</a>	1/22/09 11:45 AM
Mobile > DA > Presentations	<a href="#">Service Suite Mapping DA</a>	1/7/09 6:08 PM
Mobile > DA > Presentations	<a href="#">Service Suite Schedule DA</a>	1/7/09 6:08 PM
Mobile > DA > Presentations	<a href="#">Service Suite WO DA</a>	1/7/09 6:09 PM

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Mobile > DA > Presentations	<a href="#">Service Suite Alerts DA</a>	1/7/09 6:07 PM
Mobile > DA > Presentations	<a href="#">Service Suite Text Messages DA</a>	1/7/09 6:09 PM
Mobile > DA > Presentations	<a href="#">Service Suite Fleet DA</a>	1/7/09 6:07 PM
Mobile > DA > Presentations	<a href="#">Service Suite Orders DA</a>	1/7/09 6:08 PM
Mobile > DA > Presentations	<a href="#">Service Suite Getting Started DA</a>	1/7/09 6:07 PM
Mobile > DA > Presentations	<a href="#">Service Suite Introduction DA</a>	1/7/09 6:08 PM
Mobile > MA > Assessments	<a href="#">Service Suite MA Using SLR</a>	1/13/09 8:54 AM
Mobile > MA > Assessments	<a href="#">Service Suite MA Connectivity</a>	1/13/09 8:50 AM
Mobile > MA > Assessments	<a href="#">Service Suite MA Communications</a>	1/13/09 8:47 AM
Mobile > MA > Assessments	<a href="#">Service Suite MA Processing Work Orders</a>	1/13/09 8:52 AM
Mobile > MA > Assessments	<a href="#">Service Suite MA Getting Started</a>	1/13/09 8:40 AM
Mobile > MA > Assessments	<a href="#">Service Suite MA Introduction</a>	1/13/09 8:57 AM
Mobile > MA > Presentations	<a href="#">Service Suite SLR MA</a>	1/8/09 9:51 AM
Mobile > MA > Presentations	<a href="#">Service Suite Connectivity MA</a>	1/8/09 9:50 AM
Mobile > MA > Presentations	<a href="#">Service Suite Forms MA</a>	1/8/09 9:50 AM
Mobile > MA > Presentations	<a href="#">Service Suite Text Messages MA</a>	1/8/09 9:51 AM
Mobile > MA > Presentations	<a href="#">Service Suite Orders MA</a>	1/8/09 9:51 AM
Mobile > MA > Presentations	<a href="#">Service Suite Getting Started MA</a>	1/8/09 9:50 AM
Mobile > MA > Presentations	<a href="#">Service Suite Introduction MA</a>	1/8/09 9:51 AM
Other Systems	<a href="#">Make an AIM Request</a>	10/21/09 3:04 PM
Quick Reference Guides	<a href="#">QRG Troubleshooting CSS User Registration</a>	2/16/10 9:56 AM
Quick Reference Guides	<a href="#">QRG User Cannot Print Using the Web IC</a>	1/20/10 9:03 AM
Quick Reference Guides	<a href="#">QRG Scan a Document with HP Scanjet 7650</a>	1/20/10 9:03 AM
Quick Reference Guides	<a href="#">QRG How To Research Collective Account Receivables (IS-U)</a>	1/20/10 9:02 AM
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Quick Reference Guides	<a href="#">QRG Flex Billing Option</a>	2/16/10 8:54 AM
Quick Reference Guides	<a href="#">QRG Minor Customer Policy/Procedure</a>	12/4/09 2:59 PM
Quick Reference Guides	<a href="#">QRG Entering Pledges on Finalized Accounts</a>	12/1/09 10:39 AM
Quick Reference Guides	<a href="#">QRG ABC Security and Process Changes</a>	11/20/09 3:39 PM
Quick Reference Guides	<a href="#">QRG Outdoor Light Turn Off for KU 311 and LGE Customers</a>	11/20/09 1:13 PM
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Quick Reference Guides	<a href="#">QRG When and How to Use ORO</a>	10/16/09 1:47 PM
Quick Reference Guides	<a href="#">QRG Add Outage Number to Connection Object</a>	7/24/09 2:35 PM
Quick Reference Guides	<a href="#">QRG Stopped Meter Process</a>	10/19/09 9:40 AM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Register a Collective Master in CSS</a>	2/5/10 12:52 PM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Reverse Move-Out for Account in Final Dunning</a>	2/3/10 11:19 AM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG LGE Deposit and Reconnect Information for KU Reps</a>	1/20/10 8:46 AM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG BillMail@ Troubleshooting Tips</a>	1/20/10 8:46 AM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG BillMail@ FAQs</a>	1/20/10 8:44 AM
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Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Ad Hoc Access</a>	1/18/10 5:19 PM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Business Partners with Multiple Contract Accounts or Premises</a>	1/20/10 8:46 AM
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Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Viewing Pending Payments for Pledges, Billmatrix and Global</a>	1/18/10 5:22 PM
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Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Vacant Residence Search and View Last Meter Reading</a>	1/18/10 5:21 PM
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Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Move Ins Requesting Partial Services (All Off)</a>	11/19/09 11:35 AM
Quick Reference Guides > QRG 5000 - Customer Service	<a href="#">QRG Turn On of Second Service Not Requested at Move In</a>	11/19/09 2:31 PM
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Quick Reference Guides > QRG 6000 - Service Orders	<a href="#">QRG Manually Releasing KU Service Orders</a>	2/3/10 1:53 PM
Quick Reference Guides > QRG 6000 - Service Orders	<a href="#">QRG Service Orders for CAs with Multiple Outdoor Lights</a>	1/27/10 12:04 PM
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Quick Reference Guides > QRG 6000 - Service Orders	<a href="#">QRG Service Order Description Details</a>	1/18/10 4:12 PM
Quick Reference Guides > QRG 6000 - Service Orders	<a href="#">QRG Using IW3D to Print Service Orders</a>	1/18/10 4:12 PM
Quick Reference Guides > QRG 6000 - Service Orders	<a href="#">QRG Vacant Premise Order History</a>	1/18/10 4:12 PM
Quick Reference Guides > QRG 6000 - Service Orders	<a href="#">QRG Service Order Display by Premise</a>	1/18/10 2:27 PM
Quick Reference Guides > QRG 6000 - Service Orders	<a href="#">QRG Service Orders.pdf</a>	4/23/09 4:51 PM

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Quick Reference Guides > QRG 7000 - Meter Reading	<a href="#">QRG UAR Processes</a>	1/20/10 1:38 PM
Quick Reference Guides > QRG 7000 - Meter Reading	<a href="#">QRG Zero Usage Processing</a>	1/20/10 9:08 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Payment Process for Non-Converted Write-Offs</a>	2/11/10 12:08 PM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Finding Why a Check Returned</a>	2/1/10 9:53 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Finding Payment Origin and Payment Type</a>	2/1/10 9:53 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Partial Payment Installment Plan</a>	1/20/10 10:34 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Price Maintain</a>	1/20/10 10:35 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Submitting Receivables to the Collection Agency</a>	1/20/10 10:36 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Incorrect Contract Account for Cash Desk</a>	1/20/10 10:34 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Cash Desk Unpermitted Clearing Message</a>	1/20/10 10:33 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Removing Clearing Restriction "B" from Transfer Documents</a>	1/20/10 10:35 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Price Admin</a>	1/20/10 10:35 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG MAP Process for Revenue Collection</a>	1/20/10 10:34 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Cash Desk Shortcuts</a>	1/20/10 11:14 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Payment Priority</a>	1/20/10 10:34 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Manual Dunning (ZDOF) Order</a>	1/20/10 10:34 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Dunning Overview</a>	1/20/10 10:33 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Clearing Account Return Codes</a>	1/20/10 10:33 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Returns Processing for Business Offices</a>	1/20/10 10:36 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Payment Transfer</a>	1/20/10 10:35 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Manual Interest Application for a Single Contract Account</a>	1/20/10 10:34 AM
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Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG Using Dunning History To Calculate Current Disconnection Am</a>	1/20/10 10:36 AM
Quick Reference Guides > QRG 8000 - Finance	<a href="#">QRG SAP GUI for Cash Desk</a>	10/2/09 1:05 PM
Quick Reference Guides > QRG BPEM	<a href="#">BPEM and EMMA Resolution Guide</a>	1/28/10 5:02 PM
Quick Reference Guides > QRG BPEM	<a href="#">QRG BPEM Cases Detailed Spreadsheet</a>	1/29/10 8:55 AM
Quick Reference Guides > QRG BPEM	<a href="#">QRG BPEM Inbox Buttons</a>	1/20/10 11:09 AM
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Quick Reference Guides > QRG BPEM	<a href="#">QRG BPEM Inbox Overview</a>	1/20/10 11:10 AM
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Quick Reference Guides > QRG BPEM	<a href="#">QRG BPEM Case Description</a>	1/20/10 11:09 AM
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Quick Reference Guides > QRG Service Suite (Mobile)	<a href="#">Service Suite MA</a>	3/31/09 9:55 AM
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RSC New Hire Training > 5020 EE Programs Maintenance RSC	<a href="#">EE Department DSM Setup</a>	10/1/09 12:33 PM
RSC New Hire Training > 5020 EE Programs Maintenance RSC	<a href="#">EE Department Processes</a>	10/1/09 3:03 PM
RSC New Hire Training > 8012 Transfers RSC	<a href="#">BPEM for Cross Company Transfers</a>	5/19/09 1:01 PM
RSC New Hire Training > 8035 Deposits RSC	<a href="#">8035 Deposits - RSC</a>	5/18/09 2:38 PM
RSC New Hire Training > 8035 Deposits RSC	<a href="#">Cancel Deposit Request</a>	5/18/09 2:39 PM
RSC New Hire Training > 8035 Deposits RSC	<a href="#">Create Additional Deposit</a>	5/18/09 2:40 PM
RSC New Hire Training > 8035 Deposits RSC	<a href="#">Create Deposit Installment Plan</a>	5/18/09 2:41 PM
RSC New Hire Training > 8035 Deposits RSC	<a href="#">Create Security Deposit</a>	5/18/09 2:41 PM
RSC New Hire Training > 8035 Deposits RSC	<a href="#">Display Deposit</a>	5/18/09 2:41 PM
RSC New Hire Training > 8053 Disconnection-Reconnection RSC	<a href="#">Create Reconnection Order</a>	5/19/09 12:52 PM
RSC New Hire Training > RSC Orientation	<a href="#">RSC ORIENTATION</a>	8/24/09 1:51 PM
Street Lights Outdoor Lights	<a href="#">Add Operand For Turned Off Lights</a>	2/8/10 11:39 AM
Street Lights Outdoor Lights	<a href="#">Manually Create BPEM Case ZC36</a>	5/27/09 5:09 PM
Street Lights Outdoor Lights	<a href="#">Create ZILI Service Order</a>	5/27/09 5:08 PM
Street Lights Outdoor Lights	<a href="#">Create Facility Charges on an Unmetered Installation</a>	7/8/09 9:09 AM
Street Lights Outdoor Lights	<a href="#">Change Unmetered Installation Rep Factor</a>	7/8/09 9:07 AM
Work Arouns > Work Arouns - 5000 - Customer Service	<a href="#">Work Around - Exit Screen for Move Out-In for Green Energy.pdf</a>	3/31/09 6:25 PM
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Work Arouns > Work Arouns - 5000 - Customer Service	<a href="#">Work Around - Forced Move-Out Date Change</a>	7/17/09 2:50 PM
Work Arouns > Work Arouns - 8000 - Finance	<a href="#">Work Around - Display Agency ID on Custom Collection Screen.pdf</a>	3/31/09 4:26 PM
Work Arouns > Work Arouns - 8000 - Finance	<a href="#">Work Around - Check Amount Posting as Cash Instead of Check for</a>	4/15/09 7:22 AM
Work Arouns > Work Arouns - 8000 - Finance	<a href="#">Work Around - Clarifying Bill Matrix and Global Express Payments</a>	5/8/09 11:38 AM



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 2**

**Responding Witness: Butch Cockerill**

Q-2. Please provide for the five past years, listed by month, the number of customer accounts who have been assessed the late payment penalty. If customer accounts have been assessed a late payment penalty more than once, please provide the total number of these accounts.

A-2. 191,955 customer accounts were assessed more than one late payment charge during the time period April 1 – December 31, 2009.

KU began assessing late payment fees in April, 2009, therefore, only 9 months of data can be provided.

<b>Month</b>	<b>2009</b>
Apr	44,399
May	133,556
Jun	116,707
Jul	138,435
Aug	129,670
Sep	119,179
Oct	139,313
Nov	131,626
Dec	134,715





**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 3**

**Responding Witness: Butch Cockerill**

- Q-3. Please provide for the five past years, listed by month, the amount in dollars that KU has assessed in late payment penalties.
- a. Provide this same information broken down by account status, as in 30 days past due, 60 days past due, etc.
  - b. Provide the dollar amount KU has assessed in late payment penalties for the five past years, broken down by zip code.
- A-3. KU began assessing late payment fees in April 2009, therefore, only 9 months of data can be provided.

<b>Month</b>	<b>LPC Assessed</b>
April	\$265,337
May	\$737,404
June	\$517,180
July	\$821,691
August	\$692,158
September	\$640,030
October	\$724,530
November	\$633,119
December	\$698,596

- a. Late payment charges are only assessed one time on the current bill amount only. Arrears are not subject to late payment charges.
- b. Please see attachment. KU does not have a business reason to maintain ongoing files with the requested information segregated according to requested parameters. The attached information represents KU's effort to extract the data according to the requested parameters within the time allowed to respond to this request for information. Please note that KU interacts with its customers primarily through their mailing address. Customers' mailing addresses do not always coincide with where they take service, which may impact the attached zip code breakdown.

Response to KU AG 3b	
Postal Code	LPC Assessed
00688	15.29
00926	4.85
02155	5.79
02780	1.52
02840	3.31
02861	5.30
02886	4.60
03086	1.18
03102	10.36
03243	23.60
03301	2.98
04074	2.24
04345	11.19
04849	5.78
06108	6.12
06112	1.97
06371	4.89
07152	7.59
07481	6.77
08330	19.07
08852	3.40
08873	7.21
11206	2.97
11234	11.52
11238	12.26
11771	4.87
12831	9.70
13619	3.59
13787	3.11
13820	2.53
13905	7.80
14127	3.83
14131	1.77
14424	2.15
14564	1.93
14569	2.68
14701	6.45
14870	5.66
14904	6.00
15009	3.77

Postal Code	LPC Assessed
15241	9.25
15301	18.99
15370	1.81
16066	4.10
16127	5.70
16505	2.66
16506	1.55
17013	3.69
17020	5.11
17102	5.19
17344	5.15
17801	22.27
17827	3.27
18102	6.18
19464	10.80
19503	3.34
19702	3.22
20111	8.45
20115	8.56
20124	1.73
20188	27.94
20751	5.06
20817	4.65
20850	4.91
20854	1.78
20866	2.89
21030	1.40
21040	19.21
21212	5.40
21221	28.82
21536	1.90
21632	13.25
21737	6.58
22041	9.38
22191	10.83
22301	5.61
22312	7.87
22315	2.81
22408	0.83
22469	4.94
22901	11.95
23112	0.58

Postal Code	LPC Assessed
23185	20.92
23323	1.80
23453	2.82
23502	15.24
23505	1.71
23663	35.62
23875	25.66
24018	11.29
24060	5.56
24066	4.69
24179	4.09
24258	3.11
24263	14.06
24273	14.74
24319	3.07
24381	1.98
24550	6.98
24614	5.36
25133	23.11
25177	6.96
25253	6.23
25309	4.17
25311	7.80
25312	2.29
25314	18.86
25315	13.48
25504	5.76
25541	12.06
25560	1.38
25570	0.82
25646	3.53
25661	4.31
25704	3.45
25705	2.80
25801	12.49
25832	3.49
25858	4.65
25918	9.70
26205	2.72
26261	20.24
26301	6.58
26447	2.20

Postal Code	LPC Assessed
26508	2.95
27083	1.92
27106	5.79
27513	0.08
27519	0.06
27603	1.55
27608	2.60
27609	4.77
27610	10.44
27613	5.69
27616	5.10
28078	4.90
28083	13.13
28115	4.00
28117	5.32
28139	11.79
28215	9.16
28304	4.69
28311	14.53
28314	0.04
28376	3.99
28403	14.93
28411	14.85
28451	8.54
28532	17.31
28602	10.87
28678	8.14
28704	6.62
28711	6.46
28712	5.03
28713	16.55
28786	29.44
28801	6.39
28803	6.06
28805	1.98
28904	8.16
29053	0.82
29072	30.44
29108	10.44
29210	6.67
29229	5.57
29301	34.43

Postal Code	LPC Assessed
29306	7.06
29334	3.85
29401	12.38
29406	4.07
29407	8.91
29483	8.64
29588	11.17
29640	1.14
29801	8.59
29803	1.45
29909	38.95
29910	18.64
30024	47.82
30032	0.96
30034	2.28
30043	18.26
30047	1.80
30052	4.95
30062	5.94
30066	1.33
30068	3.38
30071	8.66
30075	18.56
30101	5.91
30120	26.13
30135	1.20
30144	0.29
30152	3.65
30184	13.39
30224	10.65
30238	6.12
30253	16.49
30269	1.28
30311	3.47
30326	11.46
30338	19.26
30339	6.42
30341	16.29
30475	3.00
30506	31.00
30511	27.49
30533	2.98

Postal Code	LPC Assessed
30548	2.57
30549	13.09
30605	0.75
30620	4.51
30720	22.65
30906	5.11
30909	7.27
31035	0.70
31216	2.39
31313	18.73
31316	11.24
31405	1.24
31525	10.99
31537	14.52
31763	14.59
32055	10.92
32073	3.31
32082	2.20
32092	2.52
32097	2.00
32129	18.99
32137	1.05
32185	15.35
32225	4.47
32256	12.92
32304	7.06
32309	8.24
32348	3.13
32408	11.23
32413	5.91
32462	8.36
32505	2.28
32548	3.88
32574	14.07
32601	8.31
32608	2.53
32653	8.61
32702	15.82
32703	20.50
32726	1.55
32754	7.36
32757	13.45

Postal Code	LPC Assessed
32771	4.26
32822	12.93
32836	2.53
32839	7.47
32903	14.22
32905	4.95
32960	2.26
33040	21.55
33062	32.02
33073	15.53
33160	24.32
33331	5.28
33411	1.34
33414	31.58
33441	11.34
33484	8.55
33511	9.37
33567	3.90
33596	27.19
33610	9.25
33701	6.15
33710	1.40
33716	1.33
33755	2.78
33758	3.07
33770	5.26
33777	3.27
33803	2.26
33810	7.28
33852	4.79
33870	3.22
33913	4.57
33914	2.73
33981	23.81
33983	2.81
34108	2.32
34109	5.89
34212	9.52
34219	1.35
34235	10.69
34429	17.25
34446	1.93



Postal Code	LPC Assessed
34488	1.04
34604	4.09
34667	18.38
34684	9.79
34689	2.40
34788	14.40
34983	4.79
34984	16.43
35203	3.59
35302	13.23
35601	6.57
35630	12.22
35660	6.15
35758	3.83
35759	13.23
35768	3.99
35803	3.73
35806	2.72
35811	4.91
36067	11.44
36104	24.90
36106	2.94
36203	4.52
36206	3.33
36362	7.21
36587	6.46
36606	1.13
36693	4.32
36869	5.52
36870	6.14
37027	16.90
37040	4.96
37042	57.93
37064	2.79
37067	6.10
37069	2.62
37073	10.90
37076	17.65
37083	8.49
37086	1.76
37087	20.85
37122	18.38

Postal Code	LPC Assessed
37128	16.16
37130	31.24
37146	8.75
37167	6.22
37172	12.04
37179	22.10
37185	1.72
37188	3.37
37206	15.25
37209	48.70
37211	8.26
37212	2.64
37214	4.43
37218	6.33
37221	3.48
37334	1.33
37375	0.88
37404	6.83
37405	1.82
37415	8.33
37421	4.97
37604	262.82
37663	6.62
37707	6.28
37716	3.38
37724	26.57
37738	15.87
37752	17.82
37801	3.59
37803	1.60
37814	1.26
37824	2.07
37825	5.23
37851	168.09
37857	1.10
37861	17.71
37872	4.74
37876	19.89
37877	14.31
37879	10.90
37917	9.54
37919	10.26

Postal Code	LPC Assessed
37923	11.32
37938	13.01
38002	3.87
38024	2.86
38053	3.49
38063	5.61
38116	2.98
38305	1.08
38501	5.31
38549	3.20
38555	8.40
38634	3.84
38680	2.03
38925	0.04
39110	6.78
39183	1.27
39323	9.79
39401	3.79
39440	11.24
39480	8.91
39560	33.92
39702	2.98
39759	1.35
39823	24.19
40003	2,556.30
40004	10,565.47
40006	13,350.67
40007	1,055.13
40008	7,608.41
40009	1,918.60
40010	2.55
40011	7,627.79
40012	1,258.92
40013	333.82
40014	6,740.40
40017	3.06
40019	20,178.50
40020	1,140.90
40022	2,054.11
40023	1,169.60
40026	36.94
40031	55,814.56

Postal Code	LPC Assessed
40033	38,650.10
40036	934.11
40037	6,003.47
40040	879.92
40045	4,698.82
40046	1,549.91
40047	36.63
40050	6,322.32
40051	9,106.10
40052	598.91
40055	104.54
40056	71.07
40057	11,942.16
40058	82.25
40059	54.34
40060	8.15
40061	36.95
40062	273.82
40063	147.48
40065	115,761.41
40066	51.58
40067	16,511.75
40068	3,380.13
40069	24,744.82
40070	1,373.52
40071	21,089.91
40075	2,581.49
40076	3,239.43
40077	7.29
40078	68.25
40085	31.60
40104	1.24
40107	3,988.88
40108	61.28
40109	16.25
40115	13.58
40117	18.94
40118	17.60
40121	61.30
40129	3.61
40140	4.50
40142	19.57

Postal Code	LPC Assessed
40143	9.93
40144	4.52
40146	21.47
40150	8,488.81
40155	30.41
40159	4.65
40160	57,394.16
40162	5,562.86
40165	74.14
40175	11,710.20
40177	5.92
40202	15.27
40203	64.18
40204	113.23
40205	78.14
40206	80.08
40207	214.50
40208	59.06
40210	38.13
40211	171.92
40212	41.08
40213	30.73
40214	155.98
40215	26.28
40216	159.56
40217	44.84
40218	186.96
40219	97.34
40220	234.67
40222	253.59
40223	185.17
40225	8.68
40228	76.72
40229	146.80
40230	3.18
40241	127.53
40242	60.79
40243	74.76
40245	110.43
40257	7.97
40258	171.95
40272	120.29

Postal Code	LPC Assessed
40291	110.99
40293	10.25
40299	86.93
40306	70.71
40310	5,140.04
40311	19,745.53
40312	74.25
40313	12,279.31
40316	6.17
40319	419.03
40322	11.37
40324	184,250.04
40327	93.03
40328	2.51
40329	5.11
40330	69,376.77
40336	31,714.35
40337	7,618.26
40340	78.36
40342	72,961.36
40347	14,468.41
40348	4,815.54
40350	518.76
40351	34,071.26
40353	92,057.03
40355	912.25
40356	38,989.54
40357	1,494.23
40358	22.16
40359	16,001.46
40360	14,225.20
40361	52,832.33
40362	16.02
40363	2,101.74
40370	3,802.59
40371	12,402.82
40372	3,087.02
40374	4,830.51
40379	13,314.85
40380	308.22
40383	101,267.01
40385	4,542.98

Postal Code	LPC Assessed
40389	28.34
40390	20,376.57
40391	167,517.19
40392	271.97
40402	2.98
40403	1,313.34
40406	1.99
40409	8,846.85
40410	195.83
40414	6.00
40419	7,953.07
40422	105,799.97
40423	55.55
40424	6.08
40437	5,646.28
40440	7,626.85
40442	885.63
40444	41,376.89
40445	4,145.91
40447	36.72
40448	1,024.51
40451	26.62
40456	21,624.08
40460	6.48
40461	2,560.15
40464	994.16
40468	4,393.74
40472	5,797.22
40475	222,219.45
40476	59.94
40477	16.44
40484	25,405.07
40486	1.18
40489	4,303.03
40501	8.26
40502	99,993.64
40503	137,577.96
40504	116,712.72
40505	178,664.62
40506	6,961.30
40507	31,397.19
40508	128,206.50

Postal Code	LPC Assessed
40509	191,828.63
40510	10,253.68
40511	190,182.61
40513	34,949.46
40514	41,026.83
40515	94,392.43
40516	13,623.45
40517	195,272.10
40519	2.75
40522	22.06
40523	48.39
40524	29.35
40533	23.49
40536	0.64
40544	18.69
40555	85.94
40576	40.91
40580	75.56
40583	24.37
40588	106.81
40591	50.62
40601	32,543.68
40602	13.93
40604	11.04
40621	15.23
40701	72,069.30
40702	57.48
40717	13.28
40729	8,714.81
40734	6,061.62
40737	39.70
40740	11,727.68
40741	67,619.80
40742	22.52
40743	20.78
40744	34,208.45
40755	503.12
40759	30.47
40769	32,386.83
40771	5,524.39
40801	3,258.93
40806	12,187.07



Postal Code	LPC Assessed
40810	4.97
40813	2,756.56
40815	9,865.24
40817	128.77
40818	2,417.83
40819	4,682.11
40820	5,489.37
40822	784.55
40823	16,872.86
40824	4,469.73
40825	3,467.26
40826	16.31
40827	32.07
40828	32,265.63
40829	2,259.71
40830	2,231.74
40831	44,067.24
40843	5,148.95
40845	2,900.52
40846	2,686.63
40847	5,521.52
40849	3,327.32
40854	8,481.28
40855	6,632.34
40856	2,361.51
40863	2,521.47
40867	779.73
40870	230.24
40873	11,756.03
40902	8,727.52
40903	21.24
40905	35.12
40906	3,583.26
40911	428.44
40913	2,221.21
40915	58.23
40927	2,696.39
40930	2,694.28
40932	17.27
40935	9,966.86
40939	4,240.03
40940	64.38

Postal Code	LPC Assessed
40941	4.11
40944	12.05
40952	66.78
40955	1,656.37
40958	4,122.89
40962	29,283.71
40964	1,904.68
40965	95,616.95
40972	11.42
40977	56,530.65
40988	3,248.17
40997	1,542.60
41001	13.45
41002	13,699.46
41003	4,080.23
41004	9,652.36
41005	35.24
41006	11,874.99
41007	4,517.03
41008	34,737.71
41010	2,889.98
41011	32.22
41014	4.96
41015	25.31
41016	24.35
41017	105.11
41018	22.04
41022	12.67
41030	6.53
41031	43,560.81
41034	3,802.17
41035	192.45
41037	131.30
41039	4,300.29
41040	497.15
41041	16,398.78
41042	148.85
41043	4,729.99
41044	3,081.01
41045	3,267.90
41046	2,470.20
41048	29.36

Postal Code	LPC Assessed
41049	7.25
41051	10.48
41052	1,390.19
41055	4,732.60
41056	70,263.19
41059	1.47
41061	230.45
41062	203.29
41064	3,768.61
41071	27.37
41072	1.82
41073	11.92
41075	89.46
41076	14.02
41083	2,366.05
41086	2,535.22
41091	16.57
41092	2.44
41093	40.59
41094	7.79
41095	21,403.46
41096	7.21
41097	56.04
41098	8,984.90
41101	50.27
41102	109.56
41105	11.28
41124	8.00
41129	5.90
41139	29.56
41143	75.61
41144	35.23
41164	9.13
41169	14.12
41171	7.12
41175	11.16
41179	173.65
41183	15.93
41189	35.67
41213	11.20
41224	0.04
41234	1.53

Postal Code	LPC Assessed
41240	12.83
41256	1.18
41260	3.38
41265	25.59
41301	10.03
41311	7,971.64
41314	29.92
41421	7.63
41425	28.34
41464	3.82
41465	70.15
41472	96.62
41501	66.40
41502	0.91
41503	2.50
41514	9.99
41522	57.45
41527	1.68
41537	1.34
41553	16.44
41557	6.37
41562	27.94
41566	2.68
41572	5.30
41602	1.57
41603	5.01
41634	6.80
41636	25.05
41645	2.51
41647	3.96
41653	102.58
41659	8.01
41666	12.00
41701	81.51
41702	10.67
41721	1.70
41722	5.77
41749	20.29
41754	3.36
41822	9.47
41858	23.29
41862	6.28

Postal Code	LPC Assessed
42001	979.75
42003	56.56
42022	1,211.79
42023	940.85
42024	6,130.56
42025	31.98
42028	10.16
42029	0.00
42031	10,176.14
42032	1,848.80
42033	222.50
42034	0.00
42035	16.27
42037	608.56
42038	16,765.83
42041	342.49
42045	16.97
42053	6,550.22
42055	4,095.19
42056	8,059.26
42058	4.30
42064	32,256.24
42066	77.88
42071	42.55
42078	5,679.93
42081	1.16
42082	1.15
42086	8,216.20
42087	22,067.42
42101	54.38
42103	7.89
42104	41.42
42120	2.10
42122	4.53
42127	11,483.67
42129	25.33
42134	23.74
42141	86.90
42162	1,593.75
42159	3.70
42164	41.65
42171	88.52

Postal Code	LPC Assessed
42206	2.77
42211	43.46
42217	9,119.52
42220	10.86
42221	3.44
42234	2.83
42240	33.34
42256	11.23
42259	388.66
42261	13.90
42262	32.02
42265	1.73
42276	18.15
42301	507.67
42303	3,416.25
42320	32,353.64
42321	3,229.24
42323	4,214.75
42324	1,111.35
42325	12,119.97
42326	1,368.99
42327	5,316.63
42328	4,902.18
42330	61,931.33
42332	3,062.01
42333	5.60
42337	13,932.13
42339	12.94
42340	60.88
42343	9.96
42344	7,409.15
42345	50,415.34
42347	15,776.43
42349	16.98
42350	6,876.50
42352	9,007.10
42354	2,246.88
42357	64.94
42361	18.70
42366	6.09
42367	5,161.39
42369	1,594.44

Postal Code	LPC Assessed
42370	4.25
42371	1,747.42
42372	9,170.83
42374	1,291.56
42376	26.21
42403	310.96
42404	11,143.68
42406	7,471.31
42408	34,225.32
42409	4,220.18
42410	8,654.51
42411	5,224.48
42413	5,553.71
42419	12.61
42420	20,651.37
42431	67,998.64
42436	933.09
42437	37,228.35
42440	5,301.24
42441	5,498.39
42442	18,228.53
42444	1,399.61
42445	4,037.60
42450	987.52
42452	2,272.44
42453	3,654.95
42455	10,281.39
42456	4,465.48
42457	2,325.16
42459	21,278.30
42460	319.90
42461	12,182.93
42462	2,900.49
42463	1,695.28
42464	13,307.81
42501	66,090.30
42502	216.41
42503	37,621.58
42512	5.45
42518	73.49
42519	5,743.55
42533	3,767.88

Postal Code	LPC Assessed
42539	15,901.28
42541	1,753.36
42544	99.01
42553	9,628.14
42558	1,125.40
42564	253.86
42566	1,280.15
42567	2,566.80
42581	29.17
42602	11.22
42629	11,387.61
42631	1,304.04
42633	67.03
42635	1,974.88
42638	1,355.72
42642	21,443.20
42647	9,027.44
42649	114.50
42653	5,764.87
42701	127,398.27
42702	219.97
42704	15.54
42712	3,599.19
42713	3,555.68
42716	3,588.06
42717	19.29
42718	42,431.67
42719	135.70
42721	4,602.40
42722	1,254.36
42724	9,228.78
42726	6,784.01
42728	26,631.06
42732	3,512.11
42733	30.23
42740	2,747.27
42743	12,576.27
42746	1,207.78
42748	21,411.92
42749	19,058.04
42750	5.63
42754	22,917.61



Postal Code	LPC Assessed
42755	61.85
42757	3,078.49
42762	939.31
42764	7.04
42765	13,807.03
42772	673.14
42776	4,997.73
42781	22.75
42782	61.58
42783	241.59
42784	5,781.14
42788	393.44
43021	10.83
43022	4.32
43028	23.67
43062	5.55
43065	10.76
43068	1.34
43130	2.77
43204	1.54
43206	0.24
43213	3.88
43220	2.90
43221	5.40
43230	8.89
43338	8.87
43357	0.31
43442	1.67
43457	9.13
43560	9.94
43732	9.13
43917	1.91
43942	28.76
43950	2.26
43953	19.72
44001	2.20
44035	2.53
44057	0.38
44089	2.02
44118	7.85
44126	11.39
44202	3.54

Postal Code	LPC Assessed
44231	7.65
44303	1.20
44681	2.55
44820	24.95
44883	12.73
44903	27.48
44906	13.95
45011	7.63
45013	4.63
45014	20.93
45015	3.54
45036	13.36
45040	9.27
45042	14.58
45044	3.39
45056	1.05
45066	4.73
45069	7.86
45075	2.15
45101	28.79
45103	4.78
45106	5.00
45107	32.41
45121	17.16
45133	19.99
45140	22.19
45144	1.84
45206	10.40
45208	5.27
45215	4.86
45217	8.47
45223	1.71
45224	9.13
45227	26.86
45237	6.89
45238	10.77
45240	17.41
45242	17.53
45243	6.51
45246	3.79
45249	2.07
45309	8.38

Postal Code	LPC Assessed
45315	4.31
45331	1.23
45342	3.14
45344	11.21
45356	8.18
45370	3.70
45385	8.05
45387	8.20
45403	5.65
45405	12.10
45406	25.90
45410	6.46
45427	4.86
45429	5.25
45432	1.03
45440	13.09
45458	11.60
45502	12.50
45612	12.57
45663	8.66
45693	22.52
45745	27.79
45786	9.22
45807	1.74
45812	1.15
45840	26.78
45891	14.52
46016	2.57
46032	5.07
46060	3.23
46062	4.21
46069	10.49
46107	6.22
46112	45.81
46113	18.85
46143	12.62
46164	1.34
46202	18.32
46205	9.60
46218	14.35
46219	17.20
46239	5.66

Postal Code	LPC Assessed
46240	1.06
46241	10.46
46254	5.84
46256	4.89
46268	9.30
46342	14.59
46360	5.00
46392	9.11
46504	9.30
46703	11.92
46732	11.91
46767	0.85
46781	12.18
46808	1.44
46809	4.23
46815	16.08
46825	7.00
46947	16.17
46970	9.50
46992	4.67
47022	6.37
47031	1.32
47032	2.21
47111	8.80
47115	7.98
47119	2.16
47122	11.89
47124	2.15
47130	51.97
47150	8.27
47161	6.86
47164	6.62
47167	2.16
47170	4.12
47172	6.31
47201	27.54
47229	13.74
47240	8.62
47250	63.19
47273	5.13
47274	26.28
47331	20.86

Postal Code	LPC Assessed
47403	3.12
47404	3.72
47421	3.66
47451	3.96
47452	14.75
47532	2.52
47550	2.93
47553	6.42
47611	9.53
47630	10.44
47710	2.81
47711	15.35
47712	20.70
47714	37.02
47715	20.35
47802	2.27
47803	2.47
47918	8.23
48066	16.38
48118	8.83
48133	1.93
48170	9.84
48180	30.11
48192	13.89
48197	10.74
48220	10.67
48235	3.85
48377	12.89
48457	20.06
48503	12.78
48750	38.84
48827	3.12
49009	0.85
49048	0.89
49057	3.57
49095	9.64
49201	3.01
49203	56.41
49233	8.95
49270	2.57
49277	5.15
49343	0.75

Postal Code	LPC Assessed
49503	6.08
49855	2.56
52246	24.63
52404	23.09
53048	3.22
53216	2.38
53403	9.28
53559	4.25
53705	10.10
54555	8.88
54929	26.21
55032	7.26
55902	2.88
55976	8.96
56537	1.84
56560	2.28
57186	15.90
58601	5.60
59019	5.65
59870	25.65
60007	6.92
60010	2.20
60016	6.97
60045	29.90
60046	0.93
60051	3.44
60067	1.58
60070	10.62
60076	0.94
60087	4.40
60126	1.80
60133	4.50
60134	10.75
60152	8.13
60304	34.58
60435	14.40
60502	2.91
60505	11.60
60510	1.64
60517	17.02
60532	6.18
60625	4.18

Postal Code	LPC Assessed
60630	1.29
60657	10.69
60659	5.41
60712	1.05
61048	4.96
61071	1.24
61074	10.48
61704	16.33
61727	1.86
61821	9.00
62010	4.14
62249	1.98
62441	18.59
62629	1.55
62864	0.79
62906	40.97
62918	2.30
62935	1.03
62948	9.40
62984	0.94
62992	7.21
63301	2.25
63303	7.30
63376	5.97
64109	57.84
65109	4.07
65201	6.53
65274	3.27
65401	8.50
65560	14.14
65583	11.21
65616	16.06
65804	1.17
66053	19.11
66441	14.10
66517	9.10
66531	3.05
66779	5.85
67601	10.25
68047	7.00
68504	1.74
68901	8.24

Postal Code	LPC Assessed
68927	16.62
70130	20.63
70131	12.71
70454	7.80
70458	13.12
70508	4.81
70655	1.53
70894	5.55
71111	7.27
71292	4.09
71303	7.37
72058	35.38
72116	6.67
72118	2.69
72209	19.63
72921	1.04
73119	5.57
73501	11.29
73755	6.69
74051	19.63
74445	5.15
74804	19.93
75063	4.09
75080	17.73
75126	5.50
75226	5.08
75227	3.55
75244	47.78
75662	18.65
76002	6.50
76011	2.37
76039	3.45
76048	8.32
76051	16.92
76053	1.17
76137	2.70
76210	6.45
76226	19.85
76522	21.55
76544	17.74
76548	9.07
77007	1.26



Postal Code	LPC Assessed
77042	2.35
77056	5.51
77069	27.11
77084	2.47
77346	7.86
77484	8.67
77504	8.21
77521	25.56
77603	8.93
77705	2.68
78130	0.71
78154	7.59
78218	28.38
78228	11.76
78548	2.08
78574	7.68
78613	11.48
78664	12.37
78727	7.39
78758	9.01
79413	3.49
79908	3.30
79925	13.24
80033	1.36
80123	1.74
80134	1.63
80202	1.90
80206	14.80
80220	8.65
80227	4.23
80401	13.77
80525	2.88
80526	9.11
80906	4.67
80911	23.14
80917	11.13
80920	1.84
81005	0.72
82001	2.85
82520	11.57
83651	4.57
85004	4.57

Postal Code	LPC Assessed
85006	5.60
85043	8.49
85085	5.85
85234	6.54
85249	8.59
85259	11.31
85295	6.27
85297	31.56
85298	2.90
85302	13.78
85382	6.30
85383	4.18
85712	11.09
85741	3.27
85745	1.00
86025	4.78
86440	13.43
86442	4.20
87111	1.24
87122	15.07
88011	8.13
8830	8.60
89128	34.89
90280	35.89
91307	5.23
91344	3.37
91367	3.14
91763	3.44
91913	5.36
92024	8.93
92117	8.73
92124	5.41
92509	3.77
92592	0.69
92595	36.05
92683	2.75
93010	6.97
93210	18.23
93436	2.85
94565	17.66
94806	8.44
94928	5.94

Postal Code	LPC Assessed
95023	1.79
95307	1.96
95616	3.96
95833	6.73
97236	2.48
97302	9.09
97317	2.04
97814	0.65
98052	3.91
98101	5.47
98102	4.66
98296	5.00
98383	4.54
98498	0.00
98502	17.57
99672	3.07
99707	9.21



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 4**

**Responding Witness: Butch Cockerill**

- Q-4. Please provide for the five past years, listed by month, the amount in dollars that KU has collected in late payment penalties.
- a. Provide this same information broken down by account status, as in 30 days past due, 60 days past due, etc.
  - b. Provide the dollar amount KU has collected in late payment penalties for the five past years, broken down by zip code.
- A-4. KU began assessing a late payment charge in April 2009, therefore, only 9 months of data can be provided.

<b>Month</b>	<b>LPC Paid</b>
April	\$82,888.71
May	\$510,637.36
June	\$558,726.97
July	\$692,346.85
August	\$707,134.54
September	\$695,472.08
October	\$685,087.02
November	\$600,601.39
December	\$606,233.37

- a. Late payment charges are only assessed one time on the current bill amount only. Arrears are not subject to late payment charges. KU does not have a business reason to maintain ongoing files with the requested information segregated according to requested parameters. The attached information represents KU's effort to extract the data according to the requested parameters within the time allowed to respond to this request for information. Please note that KU interacts with its customers primarily through their mailing addresses. Customers' mailing addresses do not always coincide with where they take service, which may impact the attached zip code breakdown.
- b. Please see attachment.

Response to KU AG Request 4b	
Postal Code	LPC Collected
00688	15.29
00926	4.85
02155	5.79
02780	1.52
02840	3.31
02861	5.30
02886	4.60
03086	1.18
03102	10.36
03243	23.60
03301	2.98
04074	2.24
04345	11.19
04849	5.78
06108	6.12
06112	1.97
06371	4.89
07152	7.59
07481	6.77
08330	15.56
8830	7.41
08852	3.40
08873	7.21
11206	2.97
11234	11.52
11238	12.26
11771	4.87
12831	9.70
13619	3.59
13787	3.11
13820	2.53
13905	7.80
14127	3.83
14131	1.77
14424	2.15
14564	1.93
14569	2.68
14701	6.45
14870	5.66

Postal Code	LPC Collected
14904	6.00
15009	3.77
15241	9.25
15301	17.05
15370	1.81
16066	4.10
16127	5.70
16505	2.66
16506	1.55
17013	3.69
17020	5.11
17102	5.19
17344	5.15
17827	3.27
18102	6.18
19464	10.80
19503	3.34
19702	3.22
20111	8.45
20115	8.56
20124	1.73
20188	25.36
20751	5.06
20817	4.65
20850	4.91
20854	1.78
20866	2.89
21030	1.40
21040	19.21
21212	5.40
21221	28.82
21536	1.90
21632	13.25
21737	6.58
22041	9.38
22191	10.83
22301	5.61
22312	7.87
22315	2.81
22406	0.83
22469	4.94

Postal Code	LPC Collected
22901	11.95
23112	0.58
23185	18.80
23323	1.80
23453	2.82
23502	5.46
23505	1.71
23663	35.62
23875	10.44
24018	11.29
24060	5.56
24066	4.69
24179	4.09
24258	3.11
24263	14.06
24273	13.07
24319	3.07
24381	1.98
24550	6.98
24614	5.36
25133	23.11
25177	6.96
25253	6.23
25309	4.17
25311	7.80
25312	2.29
25314	18.86
25315	13.48
25504	5.76
25541	12.06
25560	1.38
25570	0.82
25646	3.53
25661	4.31
25704	3.45
25705	2.80
25801	12.49
25832	3.49
25858	4.65
25918	9.70
26205	2.72



Postal Code	LPC Collected
26261	12.51
26301	6.58
26447	2.20
26508	2.95
27083	1.92
27106	5.79
27513	0.08
27519	0.06
27603	1.55
27608	2.60
27609	4.77
27610	10.44
27613	5.69
27616	5.10
28078	4.90
28083	13.13
28115	4.00
28117	5.32
28139	11.79
28215	9.16
28304	1.87
28311	14.53
28314	0.04
28376	3.99
28403	14.93
28411	14.85
28451	8.54
28532	17.31
28602	10.87
28678	8.14
28704	6.62
28711	6.46
28712	5.03
28713	16.55
28786	4.73
28801	6.39
28803	6.06
28805	1.98
28904	4.72
29053	0.82
29072	30.44

Postal Code	LPC Collected
29108	10.44
29210	6.67
29229	5.57
29301	28.14
29306	7.06
29334	3.85
29401	12.38
29406	4.07
29407	8.91
29483	8.64
29588	11.17
29640	1.14
29801	8.59
29803	1.45
29909	33.27
29910	18.64
30024	47.82
30032	0.96
30034	2.28
30043	15.38
30047	1.80
30052	4.95
30062	3.42
30066	1.33
30068	3.38
30071	8.66
30075	18.56
30101	5.91
30120	23.89
30135	1.20
30144	0.29
30152	3.65
30184	13.39
30224	10.65
30238	6.12
30253	2.19
30269	1.28
30311	3.47
30326	11.46
30338	8.81
30339	6.42

Postal Code	LPC Collected
30341	16.29
30475	3.00
30506	22.58
30511	27.49
30533	2.98
30548	2.57
30549	13.09
30605	0.75
30620	4.51
30720	22.65
30906	5.11
30909	7.27
31035	0.70
31216	2.39
31313	18.73
31316	11.24
31405	1.24
31525	10.99
31537	14.52
31763	14.59
32055	10.92
32073	3.31
32082	2.20
32092	2.52
32097	2.00
32129	18.99
32185	15.35
32225	4.47
32256	12.92
32304	7.06
32309	8.24
32348	3.13
32408	11.23
32413	5.91
32462	8.36
32505	2.28
32548	3.88
32574	14.07
32601	8.31
32608	2.53
32653	8.61

Postal Code	LPC Collected
32702	15.82
32703	20.50
32726	1.55
32754	7.36
32757	10.34
32771	4.26
32822	12.93
32836	2.53
32839	7.47
32903	14.22
32905	4.95
32960	2.26
33040	21.55
33062	27.45
33073	15.53
33160	24.32
33331	5.28
33411	1.34
33414	31.58
33441	8.28
33484	4.59
33511	9.37
33567	3.90
33596	27.19
33610	9.25
33701	6.15
33710	1.40
33716	1.33
33755	2.78
33758	3.07
33770	5.26
33777	3.27
33803	2.26
33810	7.28
33852	4.79
33870	1.56
33913	4.57
33914	2.73
33981	18.70
33983	2.81
34108	2.32

Postal Code	LPC Collected
34109	5.89
34212	9.52
34219	1.35
34235	10.69
34429	17.25
34446	1.93
34488	1.04
34604	4.09
34667	18.38
34684	9.79
34689	2.40
34788	14.40
34983	4.79
34984	16.43
35203	3.59
35302	11.45
35601	3.45
35630	12.22
35660	6.15
35758	3.83
35759	13.23
35768	3.99
35803	3.73
35806	2.72
35811	4.91
36067	7.97
36104	24.90
36106	2.94
36203	4.52
36206	3.33
36362	7.21
36587	6.46
36606	1.13
36693	4.32
36869	5.52
36870	6.14
37027	16.90
37040	4.96
37042	57.93
37064	2.79
37067	6.10

Postal Code	LPC Collected
37069	2.62
37073	10.90
37076	17.65
37083	8.49
37086	1.76
37087	20.85
37122	18.38
37128	16.16
37130	31.24
37146	8.75
37167	6.22
37172	12.04
37179	22.10
37185	1.72
37188	0.99
37206	13.00
37209	45.95
37211	8.26
37212	2.64
37214	4.43
37218	6.33
37221	3.48
37334	1.33
37375	0.88
37404	6.83
37405	1.82
37415	8.33
37421	4.97
37604	262.82
37663	6.62
37716	3.38
37724	26.57
37738	15.87
37752	17.82
37801	3.59
37803	1.60
37814	1.26
37824	2.07
37825	5.23
37851	154.05
37857	1.10

Postal Code	LPC Collected
37861	17.71
37872	4.74
37876	19.89
37877	14.31
37879	10.90
37917	9.54
37919	10.26
37923	11.32
37938	13.01
38002	3.87
38024	2.86
38053	3.49
38063	5.61
38305	1.08
38501	5.31
38549	3.20
38555	8.40
38634	3.84
38680	2.03
38925	0.04
39110	6.78
39183	1.27
39323	3.41
39401	3.79
39440	11.24
39480	8.91
39560	18.59
39702	2.98
39759	1.35
39823	18.87
40003	2,414.03
40004	9,277.48
40006	11,746.05
40007	950.02
40008	7,225.62
40009	1,765.00
40010	2.55
40011	6,480.50
40012	1,162.73
40013	321.46
40014	6,588.62

Postal Code	LPC Collected
40017	3.06
40019	18,654.47
40020	1,082.65
40022	1,965.62
40023	1,111.19
40026	36.94
40031	50,673.65
40033	35,480.81
40036	901.82
40037	5,607.87
40040	709.32
40045	4,379.51
40046	1,497.70
40047	32.57
40050	5,298.52
40051	7,946.45
40052	506.20
40055	81.56
40056	71.07
40057	10,537.03
40058	76.92
40059	42.66
40060	8.15
40061	36.95
40062	258.17
40063	134.50
40065	104,768.46
40066	51.58
40067	14,881.69
40068	3,213.96
40069	22,286.96
40070	1,087.44
40071	18,120.32
40075	2,017.67
40076	3,121.79
40077	7.29
40078	60.08
40085	25.67
40104	1.24
40107	3,902.25
40108	50.65



Postal Code	LPC Collected
40109	9.36
40115	13.58
40117	18.94
40118	17.60
40121	56.59
40129	3.61
40140	4.50
40142	19.57
40143	9.93
40144	4.52
40146	16.70
40150	7,885.06
40155	29.40
40159	4.65
40160	48,170.19
40162	5,313.18
40165	60.65
40175	10,781.60
40177	5.92
40202	15.27
40203	58.23
40204	96.14
40205	70.54
40206	80.08
40207	187.63
40208	43.15
40210	32.29
40211	152.46
40212	41.08
40213	30.73
40214	138.24
40215	23.26
40216	155.81
40217	44.84
40218	157.23
40219	90.35
40220	176.33
40222	253.59
40223	176.07
40225	8.68
40228	69.49

Postal Code	LPC Collected
40229	146.80
40230	3.18
40241	112.15
40242	60.79
40243	74.76
40245	100.57
40257	7.97
40258	163.98
40272	120.29
40291	105.54
40293	10.25
40299	86.93
40306	70.71
40310	4,807.14
40311	17,957.41
40312	69.59
40313	9,934.05
40316	6.17
40319	367.93
40322	11.37
40324	167,479.70
40327	93.03
40328	2.51
40329	5.11
40330	62,119.43
40336	27,214.86
40337	7,156.64
40340	68.51
40342	64,968.77
40347	13,512.37
40348	4,320.93
40350	448.95
40351	31,528.08
40353	83,257.35
40355	817.27
40356	35,264.48
40357	1,391.79
40358	22.16
40359	14,045.80
40360	12,815.25
40361	47,659.50

Postal Code	LPC Collected
40362	16.02
40363	1,843.18
40370	3,319.41
40371	10,372.49
40372	2,950.36
40374	4,058.83
40379	12,777.01
40380	271.11
40383	92,491.46
40385	4,294.92
40389	21.69
40390	18,162.62
40391	151,119.20
40392	271.97
40402	2.98
40403	1,202.85
40406	1.99
40409	8,345.54
40410	165.80
40414	6.00
40419	7,210.73
40422	96,031.64
40423	55.55
40424	6.08
40437	5,265.47
40440	6,741.40
40442	719.11
40444	36,457.93
40445	3,264.13
40447	32.48
40448	1,004.18
40451	26.62
40456	19,892.93
40460	6.48
40461	2,079.48
40464	941.14
40468	3,583.88
40472	5,350.12
40475	198,881.46
40476	59.94
40477	8.39

Postal Code	LPC Collected
40484	23,945.69
40486	1.18
40489	3,677.14
40501	8.26
40502	90,758.17
40503	126,193.09
40504	103,025.07
40505	158,999.04
40506	5,436.68
40507	27,912.37
40508	109,511.70
40509	171,218.79
40510	9,725.69
40511	173,522.19
40513	33,284.74
40514	39,151.44
40515	88,905.32
40516	12,710.62
40517	170,449.10
40519	2.75
40522	22.06
40523	48.39
40524	29.35
40533	23.49
40536	0.64
40544	18.69
40555	85.94
40576	40.91
40580	68.67
40583	24.37
40588	99.09
40591	46.03
40601	30,694.66
40602	13.93
40604	11.04
40621	15.23
40701	60,653.27
40702	41.31
40717	13.28
40729	8,107.01
40734	5,306.37

Postal Code	LPC Collected
40737	26.36
40740	10,113.64
40741	60,773.77
40742	22.52
40743	14.01
40744	28,917.68
40755	411.52
40759	30.47
40769	29,451.02
40771	4,756.52
40801	3,024.20
40806	10,734.29
40810	4.97
40813	2,543.11
40815	8,647.36
40817	120.55
40818	1,634.18
40819	4,400.70
40820	4,904.81
40822	743.80
40823	14,963.26
40824	4,161.09
40825	2,698.06
40826	16.31
40827	28.93
40828	26,651.55
40829	2,002.77
40830	2,142.15
40831	39,208.12
40843	4,695.86
40845	2,715.84
40846	2,488.72
40847	4,437.65
40849	2,818.64
40854	7,785.86
40855	5,740.41
40856	2,266.94
40863	2,447.85
40867	722.75
40870	230.24
40873	10,736.38

Postal Code	LPC Collected
40902	7,488.99
40903	17.74
40905	35.12
40906	3,078.68
40911	401.40
40913	1,941.09
40915	58.23
40927	2,187.29
40930	2,417.75
40932	17.27
40935	9,158.95
40939	3,632.99
40940	58.48
40941	4.11
40944	12.05
40952	66.78
40955	565.04
40958	3,552.68
40962	27,442.45
40964	1,777.43
40965	84,535.92
40972	11.42
40977	48,393.18
40988	2,790.84
40997	1,414.63
41001	13.45
41002	12,312.23
41003	3,725.92
41004	8,419.51
41005	35.24
41006	11,371.89
41007	4,382.88
41008	31,668.47
41010	2,336.47
41011	32.22
41014	4.96
41015	25.31
41016	24.35
41017	105.11
41018	22.04
41022	12.67

Postal Code	LPC Collected
41030	6.53
41031	39,005.97
41034	3,574.74
41035	178.08
41037	121.33
41039	4,005.90
41040	472.39
41041	15,203.15
41042	135.81
41043	4,387.15
41044	2,811.15
41045	2,808.15
41046	2,181.25
41048	29.36
41049	5.05
41051	10.48
41052	1,237.39
41055	4,351.05
41056	63,744.73
41059	1.47
41061	208.39
41062	180.51
41064	3,228.71
41071	25.93
41072	1.82
41073	11.92
41075	88.01
41076	14.02
41083	2,048.25
41086	2,297.06
41091	16.57
41092	2.44
41093	40.59
41094	7.79
41095	19,913.10
41096	1.37
41097	56.04
41098	7,195.55
41101	50.27
41102	109.56
41105	11.28

Postal Code	LPC Collected
41124	8.00
41129	5.90
41139	26.48
41143	68.53
41144	35.23
41164	9.13
41169	14.12
41171	7.12
41175	11.16
41179	173.65
41183	15.93
41189	31.80
41213	5.00
41224	0.04
41234	1.53
41240	12.83
41256	1.18
41260	3.38
41265	25.59
41301	10.03
41311	7,343.89
41314	16.65
41421	7.63
41425	28.34
41464	3.82
41465	65.48
41472	93.30
41501	66.40
41502	0.91
41503	2.50
41514	9.99
41522	53.86
41527	1.68
41537	1.34
41553	16.44
41557	6.37
41562	27.94
41566	2.68
41572	5.30
41602	1.57
41603	5.01



Postal Code	LPC Collected
41634	6.80
41636	20.57
41645	1.58
41647	3.96
41653	99.21
41659	8.01
41666	12.00
41701	76.06
41702	10.67
41721	1.70
41722	5.77
41749	20.29
41754	3.36
41822	9.47
41858	18.56
41862	6.28
42001	912.75
42003	56.56
42022	1,043.83
42023	932.30
42024	5,797.32
42025	31.98
42028	10.16
42029	0.00
42031	9,410.27
42032	1,731.59
42033	199.19
42035	9.19
42037	568.65
42038	15,756.05
42041	333.98
42045	16.97
42053	5,731.33
42055	3,912.77
42056	6,884.46
42058	4.30
42064	28,116.85
42066	77.88
42071	42.55
42078	5,053.55
42081	1.16

Postal Code	LPC Collected
42082	1.15
42086	7,253.95
42087	21,778.54
42101	50.36
42103	7.89
42104	41.42
42120	2.10
42122	4.53
42127	10,632.87
42129	25.33
42134	15.92
42141	78.26
42152	1,504.34
42159	3.70
42164	41.65
42171	83.22
42206	2.77
42211	43.46
42217	8,170.32
42220	10.86
42221	3.44
42234	2.83
42240	33.34
42256	11.23
42259	388.66
42261	13.90
42262	32.02
42265	1.73
42276	16.47
42301	507.67
42303	3,389.65
42320	27,728.42
42321	3,113.67
42323	4,088.04
42324	1,101.94
42325	10,900.84
42326	1,322.29
42327	4,960.36
42328	3,865.00
42330	56,417.96
42332	2,639.24

Postal Code	LPC Collected
42333	5.60
42337	12,046.20
42339	12.94
42340	60.88
42343	9.96
42344	7,133.42
42345	48,049.74
42347	13,221.15
42349	16.98
42350	6,333.09
42352	8,222.69
42354	2,013.91
42357	56.92
42361	15.91
42366	6.09
42367	4,733.54
42369	1,535.89
42370	4.25
42371	1,670.37
42372	8,434.09
42374	1,255.38
42376	26.21
42403	285.90
42404	10,443.56
42406	6,194.44
42408	30,741.50
42409	3,997.97
42410	8,038.75
42411	4,666.90
42413	5,362.18
42419	6.00
42420	19,269.19
42431	64,615.08
42436	800.92
42437	33,067.80
42440	4,957.85
42441	4,584.67
42442	16,289.03
42444	1,285.64
42445	3,403.97
42450	839.36

Postal Code	LPC Collected
42452	2,118.78
42453	3,442.40
42455	8,891.09
42456	3,680.92
42457	2,204.35
42459	19,344.09
42460	297.37
42461	10,997.31
42462	2,740.97
42463	1,613.34
42464	10,757.25
42501	59,082.04
42502	213.60
42503	32,609.55
42512	5.45
42518	67.69
42519	5,266.66
42533	3,445.24
42539	14,032.22
42541	1,588.29
42544	92.70
42553	8,442.90
42558	976.84
42564	212.73
42566	1,212.75
42567	2,152.28
42581	29.17
42602	11.22
42629	10,458.89
42631	1,122.56
42633	64.17
42635	1,808.37
42638	1,204.59
42642	19,337.93
42647	8,057.13
42649	114.50
42653	4,957.84
42701	115,995.88
42702	211.54
42704	15.54
42712	3,172.32

Postal Code	LPC Collected
42713	2,989.41
42716	3,455.07
42717	19.29
42718	37,328.79
42719	121.32
42721	4,434.13
42722	1,182.49
42724	8,101.32
42726	6,026.16
42728	24,190.26
42732	3,133.22
42733	25.64
42740	2,701.79
42743	11,195.47
42746	1,148.20
42748	18,999.23
42749	16,359.43
42750	5.63
42754	20,503.38
42755	61.85
42757	2,940.37
42762	903.06
42764	7.04
42765	11,402.27
42772	568.91
42776	4,818.68
42781	15.32
42782	61.58
42783	196.93
42784	5,331.53
42788	383.39
43021	10.83
43022	4.32
43026	23.67
43062	5.55
43065	10.76
43068	1.34
43130	2.77
43204	1.54
43206	0.24
43213	2.16

Postal Code	LPC Collected
43220	2.90
43221	5.40
43230	8.89
43338	8.87
43357	0.31
43442	1.67
43560	9.94
43732	9.13
43917	1.91
43942	28.76
43950	2.26
43953	19.72
44001	2.20
44035	2.53
44057	0.38
44089	2.02
44118	7.85
44126	11.39
44202	3.54
44231	7.65
44303	1.20
44681	2.55
44820	24.95
44883	12.73
44903	27.48
44906	13.95
45011	7.63
45013	4.63
45014	20.93
45015	3.54
45036	13.36
45040	9.27
45042	14.58
45044	3.39
45056	1.05
45066	4.73
45069	7.86
45075	2.15
45101	28.79
45103	4.78
45106	5.00

Postal Code	LPC Collected
45107	26.73
45121	17.16
45133	19.99
45140	22.19
45144	1.84
45206	10.40
45208	5.27
45215	4.86
45217	8.47
45223	1.71
45224	9.13
45227	26.86
45237	6.89
45238	10.77
45240	17.41
45242	17.53
45243	6.51
45246	3.79
45249	2.07
45309	8.38
45315	4.31
45331	1.23
45342	3.14
45344	11.21
45356	8.18
45370	3.70
45385	8.05
45387	8.20
45403	5.65
45405	12.10
45406	25.90
45410	6.46
45427	4.86
45429	5.25
45440	13.09
45458	11.60
45502	12.50
45612	12.57
45663	8.66
45693	12.69
45745	27.79

Postal Code	LPC Collected
45786	9.22
45807	1.74
45812	1.15
45840	26.78
45891	14.52
46016	2.57
46032	5.07
46060	3.23
46062	4.21
46069	10.49
46107	6.22
46112	45.81
46113	18.85
46143	12.62
46164	1.34
46202	18.32
46218	14.35
46219	17.20
46239	5.66
46240	1.06
46241	10.46
46254	5.84
46256	4.89
46268	6.94
46342	14.59
46360	5.00
46392	9.11
46504	5.22
46703	9.32
46732	11.91
46767	0.85
46781	12.18
46808	1.44
46809	4.23
46815	16.08
46825	7.00
46947	8.75
46970	9.50
46992	4.67
47022	6.37
47031	1.32



Postal Code	LPC Collected
47032	2.21
47111	8.80
47115	7.98
47119	2.16
47122	11.89
47124	2.15
47130	49.98
47150	8.27
47161	6.86
47164	6.62
47167	2.16
47170	4.12
47172	6.31
47201	27.54
47229	13.74
47240	4.77
47250	63.19
47273	5.13
47274	26.28
47331	20.86
47403	3.12
47404	3.72
47421	3.66
47451	3.96
47452	9.19
47532	2.52
47550	2.93
47553	6.42
47611	9.53
47630	10.44
47710	2.81
47711	15.35
47712	20.70
47714	37.02
47715	20.35
47802	2.27
47803	2.47
47918	8.23
48066	16.38
48118	8.83
48133	1.93

Postal Code	LPC Collected
48170	9.84
48180	23.74
48192	11.16
48197	10.74
48220	10.67
48235	3.85
48377	12.89
48457	20.06
48503	12.78
48750	38.84
48827	3.12
49009	0.85
49048	0.89
49057	3.57
49095	9.64
49201	3.01
49203	56.41
49233	8.95
49270	2.57
49277	5.15
49343	0.75
49503	6.08
49855	2.56
52246	22.72
52404	23.09
53048	3.22
53216	2.38
53403	2.84
53559	4.25
53705	10.10
54555	8.88
54929	26.21
55032	7.26
55902	2.88
55976	8.96
56537	1.84
56560	2.28
57186	11.99
58601	5.60
59019	5.65
59870	17.67

Postal Code	LPC Collected
60007	6.92
60010	2.20
60016	6.97
60045	29.90
60046	0.93
60051	3.44
60067	1.58
60070	10.62
60076	0.94
60087	4.40
60126	1.80
60133	4.50
60134	10.75
60152	8.13
60304	34.58
60435	14.40
60502	2.91
60505	11.60
60510	1.64
60517	12.20
60532	6.18
60625	4.18
60630	1.29
60657	10.69
60659	3.25
60712	1.05
61048	4.96
61071	1.24
61074	10.48
61704	16.33
61727	1.86
61821	9.00
62010	4.14
62249	1.98
62441	18.59
62629	1.55
62906	32.97
62918	2.30
62935	1.03
62948	9.40
62984	0.94

Postal Code	LPC Collected
62992	7.21
63301	2.25
63303	7.30
63376	5.97
64109	57.84
65109	4.07
65201	6.53
65274	3.27
65401	8.50
65560	14.14
65583	11.21
65616	16.06
65804	1.17
66053	19.11
66441	10.22
66517	9.10
66779	5.85
67801	10.25
68047	7.00
68504	1.74
68901	8.24
68927	16.62
70130	19.08
70131	12.71
70454	7.80
70458	13.12
70508	4.81
70655	1.53
70894	5.55
71111	7.27
71292	4.09
71303	7.37
72058	35.38
72116	6.67
72118	2.69
72209	19.63
72921	1.04
73501	8.76
73755	6.69
74051	16.77
74445	5.15

Postal Code	LPC Collected
74804	17.84
75063	4.09
75080	17.73
75226	5.08
75227	3.55
75244	34.91
75662	18.65
76002	6.50
76011	2.37
76039	3.45
76048	8.32
76051	16.92
76053	1.17
76137	2.70
76210	6.45
76226	19.85
76522	21.55
76544	17.74
76548	9.07
77007	1.26
77042	2.35
77056	5.51
77069	27.11
77084	2.47
77346	7.86
77484	6.54
77504	8.21
77521	25.56
77603	8.93
77705	2.68
78130	0.71
78154	7.59
78218	28.38
78228	11.76
78548	2.08
78574	2.97
78613	11.48
78664	12.37
78727	7.39
78758	9.01
79413	3.49

Postal Code	LPC Collected
79908	3.30
79925	13.24
80033	1.36
80123	1.74
80134	1.63
80202	1.90
80206	14.80
80220	8.65
80227	4.23
80401	13.77
80525	2.88
80526	9.11
80906	4.67
80911	23.14
80917	11.13
80920	1.84
81005	0.72
82520	11.57
83651	4.57
85004	4.57
85006	5.60
85043	8.49
85085	5.85
85234	6.54
85249	8.59
85259	11.31
85295	6.27
85297	31.56
85298	2.90
85302	13.78
85382	6.30
85383	4.18
85712	11.09
85741	3.27
85745	1.00
86025	4.78
86440	13.43
86442	4.20
87111	1.24
87122	15.07
88011	8.13

Postal Code	LPC Collected
89128	34.89
90280	27.40
91307	5.23
91344	3.37
91367	3.14
91763	3.44
91913	5.36
92024	8.93
92117	8.73
92124	5.41
92509	3.77
92592	0.69
92595	36.05
92683	2.75
93010	6.97
93210	18.23
93436	2.85
94565	17.66
94806	8.44
94928	5.94
95023	1.79
95307	1.96
95616	3.96
95833	6.73
97236	2.48
97302	9.09
97317	2.04
97814	0.65
98052	3.91
98101	5.47
98102	4.66
98296	5.00
98383	4.54
98502	17.57
99672	3.07
99707	9.21





**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 5**

**Responding Witness: Butch Cockerill**

Q-5. Has KU changed the bill payment due date for any of its customers since the settlement of its last base rate case? Provide complete details.

A-5. Yes. Effective with the implementation of the Company's new Customer Care System (CCS) on April 1, 2009, all KU customer bills are due twelve (12) calendar days from the mailing date of the invoice. However, some customers may qualify to be added to the FLEX option which would allow up to 28 days from the mailing date of the invoice in which to pay.

If the due date falls on a weekend or holiday, the due date is the next business day. This change in due date was approved in the Company's settlement of its last base rate case.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 6**

**Responding Witness: Butch Cockerill**

- Q-6. For the average KU customer, how many times in the past year has the bill payment due date been changed?
- A-6. All customer bills are due twelve calendar days from the invoice date, as explained in Question No. 5. This has not changed since April 1, 2009. However, because the Company has a five day read window (five days in which a particular meter can be read), the actual day of the month on which a customer's bill will be due can be different each month.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
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**Question No. 7**

**Responding Witness: Butch Cockerill**

- Q-7. What is the most times in the past year that a bill payment due date has been changed for any customer?
- A-7. None, each bill is due twelve calendar days from the invoice date. However, some customers may qualify to be added to the FLEX option which would allow up to 28 days from the mailing date of the invoice in which to pay.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 8**

**Responding Witness: Butch Cockerill**

- Q-8. With the change in the bill payment due date, what is the fewest number of days that a customer has had to timely tender payment to the company? In your answer, please consider also all relevant information in complaints filed against the company at the PSC.
- A-8. Each customer bill is due twelve calendar days from the mailing date of the invoice. The late payment charge is applied on the fifteenth calendar day.





**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 9**

**Responding Witness: Butch Cockerill**

Q-9. With the change in the bill payment due date, what is the most number of days that a customer has had to timely tender payment to the company? In your answer, please consider also all relevant information in complaints filed against the company at the PSC.

A-9. All KU customer bills are due twelve (12) calendar days from the date the invoice is mailed. If the due date falls on a weekend or holiday, the due date is the next business day. However, payments are not considered late unless they are not received within 15 days of the mailing date of the invoice. In addition, some customers may qualify to be added to the FLEX option which gives customers up to 28 days from the mailing of the invoice to pay their bill.



**KENTUCKY UTILITIES COMPANY****CASE NO. 2009-00548****Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010****Question No. 10****Responding Witness: Butch Cockerill**

Q-10. Please provide for the five past years, listed by month, the number of complaints which KU has received from its customers broken down by the nature of the complaints, such as late payment penalty, poor service, etc.

A-10. KU is only able to provide three years of complaints with the detail requested.

<u>Month</u>	<u>Count</u>
<b>January 07</b>	<b>10</b>
Billing	2
Credit Collections	1
Deposit	2
Electric Distribution	1
Metering	2
Privacy Laws	1
Unauthorized Reconnection	1
<b>February 07</b>	<b>9</b>
Compliment	1
Credit Collections	1
Denial of Service	2
Disconnect for Non-Payment	1
Electric Distribution	2
Forestry	1
Privacy Laws	1
<b>March 07</b>	<b>15</b>
Billing	1
Customer Service	1
Denial of Service	1
Disconnect for Non-Payment	1
Electric Distribution	5
Forestry	1
High Bill	3

Metering	1
Unauthorized Reconnection	1
<b>April 07</b>	<b>22</b>
Credit Collections	5
Denial of Service	1
Deposit	1
Disconnect for Non-Payment	3
DSM	1
Electric Distribution	8
Forestry	2
Unauthorized Reconnection	1
<b>May 07</b>	<b>15</b>
Billing	1
Credit Collections	2
Disconnect for Non-Payment	3
DSM	1
Electric Distribution	6
Forestry	1
High Bill	1
<b>June 07</b>	<b>13</b>
Credit Collections	2
Customer Service	1
Denial of Service	1
Disconnect for Non-Payment	3
DSM	1
Electric Distribution	3
High Bill	1
Unauthorized Reconnection	1
<b>July 07</b>	<b>23</b>
Billing	2
Credit Collections	3
Customer Service	1
Denial of Service	1
Disconnect for Non-Payment	4
Electric Distribution	4
Forestry	2
Inquiry	2
Metering	4

<b>Aug 07</b>	<b>28</b>
Billing	4
Credit Collections	3
Denial of Service	2
Deposit	1
Disconnect for Non-Payment	3
Electric Distribution	9
Forestry	2
Metering	1
Privacy Laws	1
Unauthorized Reconnection	2
<b>Sep 07</b>	<b>11</b>
Ancillary Charges	2
Billing	1
Credit Collections	1
Disconnect for Non-Payment	2
DSM	1
Electric Distribution	3
Forestry	1
<b>Oct 07</b>	<b>20</b>
Billing	1
Credit Collections	5
Denial of Service	2
Deposit	1
Disconnect for Non-Payment	5
Electric Distribution	2
Forestry	1
Metering	2
Unauthorized Reconnection	1
<b>Nov 07</b>	<b>6</b>
Billing	1
Credit Collections	1
Disconnect for Non-Payment	2
Electric Distribution	1
High Bill	1
<b>Dec 07</b>	<b>8</b>
Credit Collections	1
Customer Service	1
Denial of Service	1
Deposit	1
Disconnect for Non-Payment	1

High Bill	2
Metering	1
<b>Jan 08</b>	<b>122</b>
Billing	2
Customer Service	1
Disconnection for Non-Payment	2
Electric Distribution	2
High Bill	113
Privacy Law	2
<b>Feb 08</b>	<b>70</b>
Billing	1
Credit Collections	6
Customer Service	2
Disconnect for Non-Payment	1
Electric Distribution	6
Forestry	2
High Bill	52
<b>Mar 08</b>	<b>14</b>
Credit Collections	4
Customer Service	2
Disconnect for Non-Payment	2
Electric Distribution	3
High Bill	2
Safety	1
<b>April 08</b>	<b>14</b>
Credit Collection	1
Customer Service	1
Denial of Service	1
Disconnect for Non-Payment	7
Electric Distribution	1
High Bill	1
Privacy Laws	1
Safety	1
<b>May 08</b>	<b>13</b>
Billing	2
Customer Service	1
Deposit	2
Disconnect for Non-Payment	6
Forestry	1
High Bill	1

<b>Jun 08</b>	<b>11</b>
Billing	1
Credit Collection	1
Denial of Service	1
Deposit	1
Disconnect for Non-Payment	1
Electric Distribution	2
Forestry	1
High Bill	1
Metering	1
Privacy Laws	1
<b>July 08</b>	<b>13</b>
Billing	3
Denial of Service	1
Disconnect for Non-Payment	2
Electric Distribution	2
Forestry	1
High Bill	2
Inquiry	1
Safety	1
<b>Aug 08</b>	<b>17</b>
Code Enforcement	1
Deposit Amount	1
Electric	1
Maintenance	1
Payment Arrangements	3
Payment Requirement	4
Property Restoration	1
Regulation Non-Compliance	1
Stopped Electric Meter	1
Timeframe to Pay Bills	1
Tree Trimming	2
<b>Sep 08</b>	<b>34</b>
Billing	1
Credit Collections	3
Customer Service	1
Denial of Service	2
Deposit	2
Disconnect for Non-Payment	3
Electric Distribution	21
High Bill	1

<b>Oct 08</b>	<b>20</b>
Credit Collections	5
Denial of Service	4
Deposit	1
Disconnect for Non-Payment	4
Electric Distribution	3
Forestry	1
High Bill	1
Metering	1
<b>Nov 08</b>	<b>11</b>
Credit Collections	2
Deposit	2
Disconnect for Non-Payment	3
Electric Distribution	3
Forestry	1
<b>Dec 08</b>	<b>7</b>
Customer Service	1
Deposit	1
Disconnect for Non-Payment	1
Electric Distribution	1
Forestry	1
High Bill	2
<b>Jan 09</b>	<b>31</b>
Ancillary Charges	2
Billing	1
Credit Collections	2
Denial of Service	1
Deposit	1
Disconnect for Non-Payment	1
Electric Distribution	17
High Bill	5
Metering	1
<b>Feb 09</b>	<b>94</b>
Billing	1
Credit Collection	5
Customer Service	2
Denial of Service	2
Deposit	1
Disconnect for Non-Payment	4
Electric Distribution	57
High Bill	22



<b>Mar 09</b>	<b>33</b>
Billing	3
Credit Collections	7
Customer Service	2
Disconnect for Non-Payment	2
Electric Distribution	6
Forestry	2
High Bill	9
Metering	1
Privacy Laws	1
<b>Apr 09</b>	<b>18</b>
Ancillary Charges	2
Billing	4
Credit Collections	3
Customer Service	2
Electric Distribution	2
High Bill	3
Policies	1
Website Function	1
<b>May 09</b>	<b>39</b>
Billing	5
Credit Collection	2
Customer Service	12
Disconnect for Non-Payment	3
Electric Distribution	2
Forestry	1
High Bill	6
Inquiry	1
Policies	5
Privacy Laws	1
Website Function	1
<b>June 09</b>	<b>51</b>
Ancillary Charges	1
Billing	3
Credit Collections	3
Customer Service	9
Denial of Service	1
Disconnect for Non-Payment	5
Electric Distribution	8
Energy Efficiency/DSM	2
Forestry	3
High Bill	3
Inquiry	1
Policies	9

Unauthorized Reconnection	2	
Website Function	1	
<b>July 09</b>	<b>28</b>	
Billing	9	
Credit Collections	3	
Customer Service	4	
Deposit	1	
Disconnect for Non-Payment	2	
Electric Distribution	1	
Forestry	1	
High Bill	1	
Policies	4	
Privacy Laws	1	
Unauthorized Reconnection	1	
<b>Aug 09</b>	<b>35</b>	
Ancillary Charges	1	
Billing	7	
Credit Collections	4	
Customer Service	4	
Denial of Service	3	
Disconnect for Non-Payment	3	
Electric Distribution	6	
Forestry	1	
High Bill	1	
Inquiry	1	
Metering	2	
Policies	2	
<b>Sep 09</b>	<b>37</b>	
Billing	9	
Credit Collections	7	
Customer Service	2	
Denial of Service	3	
Deposit	2	
Disconnect for Non-Payment	3	
Electric Distribution	2	
Energy Efficiency/DSM	1	
Forestry	2	
Metering	1	
Policies	5	
<b>Oct 09</b>	<b>31</b>	
Billing	9	
Credit Collections	4	

Customer Service	3
Deposit	2
Disconnect for Non-Payment	1
Electric Distribution	4
Energy Efficiency/DSM	2
Gas Distribution	1
High Bill	1
Policies	4
<b>Nov 09</b>	<b>33</b>
Ancillary Charges	1
Billing	7
Credit Collections	5
Customer Service	1
Denial of Service	1
Deposit	1
Disconnect for Non-Payment	3
Electric Distribution	2
Energy Efficiency/DSM	2
High Bill	2
Metering	5
Policies	2
Privacy Laws	1
<b>Dec 09</b>	<b>23</b>
Billing	5
Customer Service	1
Deposit	1
Disconnect for Non-Payment	2
Electric Distribution	4
Energy Efficiency/DSM	1
High Bill	6
Metering	1
Policies	2



**KENTUCKY UTILITIES COMPANY**

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**Response to Attorney General's Initial Requests for Information  
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**Question No. 11**

**Responding Witness: Lonnie E. Bellar**

- Q-11. Will KU attempt to pass costs for changes to its Customer Care program regarding changing due dates to its ratepayers? If so, provide full justification.
- a. Is the company aware the Duke Energy of Kentucky customers can change their due date directly from that company's web site? Why was it so difficult for KU to implement such a change when Duke already had this option in existence?
- A-11. The maintenance of and enhancements to the Companies' Customer Care program are a normal part of the operation of the business. Any prudent cost incurred, whether they are for the initial investment or enhancements to the initial investment, would be included in the determination of the revenue requirement when establishing base rates.
- a. KU is aware that Duke Energy of Kentucky allowed customers to select their due date, but is unaware of the processes in place at Duke Energy of Kentucky. KU implemented a program called FLEX at the end of 2009. This bill payment option is being offered to customers who are challenged to make on-time payments because their KU payment due date does not always coincide with the date they receive their monthly Social Security, retirement, or pension income. The FLEX option allows KU to make a permanent adjustment to a customer's payment due date to offer additional time for customers who qualify. This program allows residential customers who meet the eligibility and requirements to have an alternate payment term to assist the customers in avoiding late payment charges and minimize the issuance of disconnection notices to these customers.



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**Question No. 12**

**Responding Witness: Lonnie E. Bellar**

- Q-12. Please provide all formal and informal responses to data requests of all other parties to this proceeding.
- A-12. The Company will provide all responses to the data requests of all other parties to this proceeding.





**KENTUCKY UTILITIES COMPANY**

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**Question No. 13**

**Responding Witness: Shannon L. Charnas**

- Q-13. Please provide the Company's Chart of Accounts down to the sub-account level of detail.
- A-13. See Filing Requirement 807 KAR 5:001 Section 10(6)(j) dated January 29, 2010.



**KENTUCKY UTILITIES COMPANY**

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**Question No. 14**

**Responding Witness: Valerie L. Scott**

Q-14. Please provide copies of June year-to-date financial, operating and/or statistical reports for 2006, 2007, 2008 and 2009 (when available).

A-14. See response to Question No. 21. Year-to-date results are included therein.



**KENTUCKY UTILITIES COMPANY**

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**Question No. 15**

**Responding Witness: Lonnie E. Bellar**

- Q-15. Please provide a copy of the Board of Directors minutes for 2007, 2008, 2009 and 2010 to date.
- A-15. Please see attached CD, in folder titled Question No. 15. A motion for confidential treatment of the redacted portion of this information is filed simultaneously herewith.



**KENTUCKY UTILITIES COMPANY**

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**Question No. 16**

**Responding Witness: Shannon L. Charnas**

Q-16. Please explain in detail any major changes in accounting treatment for O&M expenses, retirements, replacements and removal costs instituted by the Company since 2003.

A-16. The following changes in accounting treatment were instituted by the Company since 2003. All changes in accounting treatment were a result of newly issued authoritative literature.

KU adopted SFAS No. 143<sup>1</sup>, *Accounting for Asset Retirement Obligations*, effective January 1, 2003. KU has addressed in detail the effect of the adoption of SFAS No. 143 in KPSC-1 Question No. 54.

KU adopted Financial Accounting Standards Board Interpretation No. 47 (FIN 47), *Accounting for Conditional Asset Retirement Obligations, an interpretation of FASB Statement No. 143*<sup>2</sup> effective December 31, 2005. FIN 47 expands the term "conditional asset retirement obligation" as used in SFAS No. 143 to refer to a legal obligation to perform an asset retirement activity in which the timing and/or method of settlement are conditional on a future event that may or may not be within the control of the entity. The obligation to perform the asset retirement activity is unconditional even though uncertainty exists about the timing and/or method of settlement. An entity is required to recognize a liability for the fair value of a conditional asset retirement obligation if the fair value of the liability can be reasonably estimated. The fair value of a liability for the conditional asset retirement obligation should be recognized when incurred; generally, upon acquisition, construction, or development and through the normal operation of the asset.

As a result of the implementation of FIN 47, KU recorded additional asset retirement obligation net assets and liabilities during the fourth quarter of 2005 in

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<sup>1</sup> The guidance in SFAS No. 143 is now contained in FASB Accounting Standards Codification Topic 410, adopted effective September 30, 2009.

<sup>2</sup> The guidance in FIN 47 is now contained in FASB Accounting Standards Codification Topic 410, adopted effective September 30, 2009

the amount of \$0.5 million and \$4.6 million, respectively. KU also recorded a cumulative effect adjustment in the amount of \$4.1 million to reflect the accumulated depreciation and accretion of asset retirement obligation assets at the transition date less amounts previously accrued under regulatory depreciation. KU recorded offsetting regulatory assets of \$4.1 million, pursuant to regulatory treatment prescribed under SFAS No. 71<sup>3</sup>, *Accounting for the Effects of Certain Types of Regulation*, as the costs of removal are allowed under Kentucky Commission ratemaking.

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<sup>3</sup> The guidance in SFAS No. 71 is now contained in FASB Accounting Standards Codification Topic 980, adopted effective September 30, 2009.





**KENTUCKY UTILITIES COMPANY**

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**Question No. 17**

**Responding Witness: Valerie L. Scott**

- Q-17. Please provide a copy of each out-of-period accounting adjustment (i.e., journal entry) recorded during the historical test period, the twelve months ended October 31, 2009, and past the test period to the present, along with an explanation of each adjustment.
- A-17. See attached. Pages 1-3 of the attachment include a summary of the out-of-period impact of the entries provided.

Kentucky Utilities Company  
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Out-of-Period Adjustments

CL No.	Period Entered	Account	Out of Period Amount	Revenue Requirement Impact	Journal Entry Description	Comments
(1)	Nov-08	142003	(376.80)			
	Nov-08	447050	376.80	(376.80)	J126-0110-1108	Correct EKPC Imbalance April 2008
(2)	Nov-08	447050	0.81	(0.81)	J128-0110-1108	Correct MCRSG from July 2008
	Nov-08	142008	(0.81)		J128-0110-1108	Correct MCRSG from July 2008
(3)	Dec-08	456109	78,093.00	(79,242.00)	J140-0110-1208	Accrue payment for over collected Schedule 2 revenue
	Dec-08	232011	(79,242.00)		J140-0110-1208	Accrue payment for over collected Schedule 2 revenue
	Dec-08	566100	1,149.00	(1,149.00)	J140-0110-1208	Accrue payment for over collected Schedule 2 revenue
(4)	Jan-09	904002	19.95	(19.95)	J133-0110-0109	Record Default Expense for MISO RSG Charges April 2006 - October 2008
	Jan-09	144009	(19.95)		J133-0110-0109	Record Default Expense for MISO RSG Charges April 2006 - October 2008
(5)	Mar-09	447050	97.62	(97.62)	J131-0110-0309	Correct MCRSG Balance
	Mar-09	142003	(52.25)		J131-0110-0309	Correct MCRSG Balance
	Mar-09	142008	(45.37)		J131-0110-0309	Correct MCRSG Balance
(6)	Mar-09	565002	(4,649.76)	4,649.76	J182-0100-0309	Correct Intercompany between LGE and KU PJM transmission (LGE Entry)
	Mar-09	565005	(10,022.70)	10,022.70	J182-0100-0309	Correct Intercompany between LGE and KU PJM transmission (LGE Entry)
(7)	May-09	904002	(1,855,989.22)	921.00	J132-0110-0509	Reverse OMU back-up power bad debt on NOX allowances
	May-09	144009	1,899,079.22		J132-0110-0509	Reverse OMU back-up power bad debt on NOX allowances
	May-09	142003	(43,090.00)		J132-0110-0509	Reverse OMU back-up power bad debt on NOX allowances
(8)	Jun-09	904002	534.00	(534.00)	J130-0110-0609	True-up OMU NOX allowance
	Jun-09	142003	(534.00)		J130-0110-0609	True-up OMU NOX allowance
(9)	Jun-09	557207	135,560.04		J143-0110-0609	Accrue RSG Resettlements April 2006 - October 2008
	Jun-09	557206	577,774.19		J143-0110-0609	Accrue RSG Resettlements April 2006 - October 2008
	Jun-09	143034	(70,910.33)		J143-0110-0609	Accrue RSG Resettlements April 2006 - October 2008
	Jun-09	232010	(642,423.90)		J143-0110-0609	Accrue RSG Resettlements April 2006 - October 2008
(10)	Sep-09	143034	58,196.24		J127-0110-0909	Record MISO RSG True-up
	Sep-09	557207	(23,331.64)		J127-0110-0909	Record MISO RSG True-up
	Sep-09	557206	(99,466.42)		J127-0110-0909	Record MISO RSG True-up
	Sep-09	232010	64,601.82		J127-0110-0909	Record MISO RSG True-up
(11)	Jan-10	232010	1,634.64		J014-0110-0110	O/S Sales & Purchases, XM Exp, Broker Fees Accrual
	Jan-10	565006	(3.94)	3.94	J014-0110-0110	O/S Sales & Purchases, XM Exp, Broker Fees Accrual
	Jan-10	565005	(1,630.70)	1,630.70	J014-0110-0110	O/S Sales & Purchases, XM Exp, Broker Fees Accrual
(12)	Dec-09	571100	401.44	(401.44)	J407-0110-1209	To transfer charges from capital tasks to O&M or another capital task
	Dec-09	107001	(401.44)		J407-0110-1209	To transfer charges from capital tasks to O&M or another capital task

Kentucky Utilities Company  
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Out-of-Period Adjustments

GL Period Entered	Account	Out-of-Period Amount	Revenue Required	Journal Entry	Description	Comments
(13)	107001	(39,141.66)	-	J411-0110-1209	Entry writes off final balances on Transmission Blanket Cleanup	
	108901	38,617.38	-	J411-0110-1209	Entry writes off final balances on Transmission Blanket Cleanup	
	571100	524.28	(524.28)	J411-0110-1209	Entry writes off final balances on Transmission Blanket Cleanup	
(14)	593002	2,333.09	(2,333.09)	J412-0110-1209	Entry writes off charges on blanket project. The blanket had no unitizable material, therefore needs to be written off to O&M	
	107001	(2,333.09)	-	J412-0110-1209	Entry writes off charges on blanket project. The blanket had no unitizable material, therefore needs to be written off to O&M	
(15)	107001	(7,742.21)	-	J418-0110-1209	To write charges to O&M and transfer charges to correct account	
	108901	(624.96)	-	J418-0110-1209	To write charges to O&M and transfer charges to correct account	
	571100	8,367.17	(8,367.17)	J418-0110-1209	To write charges to O&M and transfer charges to correct account	
(16)	107001	(13.47)	-	J419-0110-1209	Move charges on tasks CAP and 10701D882 to O&M project 111708(no units of property to capitalize)	
	588100	13.47	(13.47)	J419-0110-1209	Move charges on tasks CAP and 10701D882 to O&M project 111708(no units of property to capitalize)	
(17)	570100	(37,767.04)	-	J405-0110-1109	To transfer charges from Capital project 111446 to O&M project 111343 because of no material to unitize.	
(18)	107001	(6,502.25)	-	J408-0110-1109	To transfer capital charges to O&M	
	571100	6,502.25	(6,502.25)	J408-0110-1109	To transfer capital charges to O&M	
(19)	107001	(18,248.23)	-	J407-0110-0110	Transmission Blanket Write Off, also corrects accounts on removal tasks from 107 to 108 and moving Minor Exempt Material to 2010 spread task	
	108901	17,627.80	-	J407-0110-0110	Transmission Blanket Write Off, also corrects accounts on removal tasks from 107 to 108 and moving Minor Exempt Material to 2010 spread task	
	571100	620.43	(620.43)	J407-0110-0110	Transmission Blanket Write Off, also corrects accounts on removal tasks from 107 to 108 and moving Minor Exempt Material to 2010 spread task	
(20)	107001	(1,288.16)	-	J413-0110-0110	Transmission Blanket write-off to O&M	
	571100	1,288.16	(1,288.16)	J413-0110-0110	Transmission Blanket write-off to O&M	
(21)	107001	(4,153.94)	-	J407-0110-1109	Reclass charges from capital to O&M; re-alloc cust paymt	
	571100	4,153.94	(4,153.94)	J407-0110-1109	Reclass charges from capital to O&M; re-alloc cust paymt	
(22)	930904	(130,013.77)	-	J133-0110-1208	To Set up the Carbon Storage Project Regulatory Assets per PSC Case No. 2008-0308	See Rives Exhibit 1, Ref. Sch. 1.29
	182333	130,013.77	-	J133-0110-1208	To Set up the Carbon Storage Project Regulatory Assets per PSC Case No. 2008-0308	See Rives Exhibit 1, Ref. Sch. 1.29
(23)	182334	2,015,182.74	-	J149-0110-1208	To set up the Regulatory Asset related to the Ike Wind Storm Per PSC Order 2008-00457	See Rives Exhibit 1, Ref. Sch. 1.27

Kentucky Utilities Company  
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Out-of-Period Adjustments

No.	GL Period Entered	Account	Out of Period Amt.	Revenue Requirement Impact	Journal Entry	Description	Conditions
(24)	Dec-08	583001	11,045.66	-	J149-0110-1208	To set up the Regulatory Asset related to the Ike Wind Storm Per PSC Order 2008-00457	See Rives Exhibit 1, Ref. Sch. 1.27
	Dec-08	588100	(152,762.60)	-	J149-0110-1208	To set up the Regulatory Asset related to the Ike Wind Storm Per PSC Order 2008-00457	See Rives Exhibit 1, Ref. Sch. 1.27
	Dec-08	593002	(1,124,119.53)	-	J149-0110-1208	To set up the Regulatory Asset related to the Ike Wind Storm Per PSC Order 2008-00457	See Rives Exhibit 1, Ref. Sch. 1.27
	Dec-08	593004	(347,801.26)	-	J149-0110-1208	To set up the Regulatory Asset related to the Ike Wind Storm Per PSC Order 2008-00457	See Rives Exhibit 1, Ref. Sch. 1.27
	Dec-08	595100	(399,855.78)	-	J149-0110-1208	To set up the Regulatory Asset related to the Ike Wind Storm Per PSC Order 2008-00457	See Rives Exhibit 1, Ref. Sch. 1.27
	Dec-08	596100	(1,381.43)	-	J149-0110-1208	To set up the Regulatory Asset related to the Ike Wind Storm Per PSC Order 2008-00457	See Rives Exhibit 1, Ref. Sch. 1.27
Dec-08	925001	(307.80)	-	J149-0110-1208	To set up the Regulatory Asset related to the Ike Wind Storm Per PSC Order 2008-00457	See Rives Exhibit 1, Ref. Sch. 1.27	
(25)	Dec-08	143032	23,531.50	-	J154-0110-1208	To record sales(use) tax refund receivable - O&M portion. Capital portion to be recorded by property accounting	
	Dec-08	930207	(23,531.50)	23,531.50	J154-0110-1208	To record sales(use) tax refund receivable - O&M portion. Capital portion to be recorded by property accounting	
	Dec-08	143031	300,000.00	-	J154-0110-1208	To record sales(use) tax refund receivable - O&M portion. Capital portion to be recorded by property accounting	
	Dec-08	419106	(300,000.00)	-	J154-0110-1208	To record sales(use) tax refund receivable - O&M portion. Capital portion to be recorded by property accounting	
(26)	Feb-09	182337	1,673,485.26	-	J133-0110-0209	To set up in Deferred Regulatory Assets the KU-EKPC Settlement of Proceedings in FERC Docket ER06-1458 that was originally recorded in December 2007. Amortization will begin in March 2009.	See Rives Exhibit 1, Ref. Sch. 1.26
	Feb-09	566150	(1,654,414.37)	-	J133-0110-0209	To set up in Deferred Regulatory Assets the KU-EKPC Settlement of Proceedings in FERC Docket ER06-1458 that was originally recorded in December 2007. Amortization will begin in March 2009.	See Rives Exhibit 1, Ref. Sch. 1.26
	Feb-09	456109	(19,070.89)	-	J133-0110-0209	To set up in Deferred Regulatory Assets the KU-EKPC Settlement of Proceedings in FERC Docket ER06-1458 that was originally recorded in December 2007. Amortization will begin in March 2009.	See Rives Exhibit 1, Ref. Sch. 1.26
(27)	Dec-08	107001	(3,165.00)	-	J135-0110-1208	To reclass the RTP project from Capital to O&M	
	Dec-08	903006	3,165.00	(3,165.00)	J135-0110-1208	To reclass the RTP project from Capital to O&M	
(28)	Dec-09	923100	20,503.96	(20,503.96)	J194-0100-1209	Reclass legal invoices	
	Dec-09	146100	(20,503.96)	(20,503.96)	J194-0100-1209	Reclass legal invoices	
(29)	Mar-09	903907	10,725.41	(10,725.41)	J173-0100-0309	Reclass Transactis invoices from 2007-2008 from Capital to O&M.	
	Mar-09	146100	(10,725.41)	(10,725.41)	J173-0100-0309	Reclass Transactis invoices from 2007-2008 from Capital to O&M.	

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 ofmsprod

Template Type:  
 Ca Template Style:  
 Of Set of Books:  
 Database:

Category: List - Text: Adjustment  
 Source: List - Text: Spreadsheet  
 Currency: List - Text: USD  
 Accounting Date: List - Date: 11/08/2008  
 Group ID: Value: 28000  
 Batch Name: Text: LMO  
 Journal Name: Text: J128-0110-1108  
 Journal Description: Text: Correct EKPC Imbalance from April 2008  
 Reverse Journal: List - Text:  
 Reversal Period: List - Text:

UP[COMPANY/PRODUCT] ORGANIZATION	ENDITURE - ACCOUNT	ERCOMPANENDITURE - LOCATION	Debit Value	Credit Value	Stat Amount Value	Description	DFF Col	Line DFF 1	Line DFF 2
R 0110 303	015590 142003	0000 0000	378.00	378.00		KU Nuc. Accounts Receivable EKPC	Yes	FS015590	142EKPC00
R 0110 105	015590 447050	0000 0000	378.00	378.00		Stat EKPC Energy	Yes	FS015590	447EKPC02
			378.00	378.00					

Description: Correct EKPC Imbalance from April 2008

Prepared By: \_\_\_\_\_ Approved By: \_\_\_\_\_  
 Upload/concurrent ID: \_\_\_\_\_ Posted By: \_\_\_\_\_  
 Upload/concurrent ID: \_\_\_\_\_ Posted/Concurrent ID: \_\_\_\_\_



Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 ofmsprod

Template Type:  
 Ca Template Style:  
 Co. Set of Books:  
 Database:

Category: Lit - Test: Accrual  
 Source: Lit - Test: Spreadsheet  
 Currency: Lit - Test: USD  
 Accounting Date: Lit - Date: 12/31/2008  
 Group ID: Value: 20186  
 Batch Name: Test: SHW  
 Journal Name: Test: J140-0110-1208  
 Journal Description: Test: Accrual Payment for Schedule 2 Overcharges  
 Reverse Journal: Lit - Test:  
 Reversal Period: Lit - Test:

COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE	ORG	ACCOUNT	ITER	COMPAN	INDITURE	LOCATION	Debit Value	Credit Value	Start Amount Value	Description	DIFF Cd	Line DFF 1	Line DFF 2
0110	103	015590	015590	015590	015590	0000	0695	0000	0000	48,415.00	48,415.00		Accrue payment for schedule 2 overcharges	Yes	TSR015590	456TVA-KUSCH2
0110	303	015590	015590	015590	015590	0000	0699	0000	0000				Accrue payment for schedule 2 overcharges	Yes	TSX015590	232TVA00
0110	105	015590	015590	015590	015590	0000	0695	0000	0000	146,132.32	146,132.32		Accrue payment for schedule 2 overcharges	Yes	TSR015590	456E/KPC-KUSCH2
0110	303	015590	015590	015590	015590	0000	0699	0000	0000				Accrue payment for schedule 2 overcharges	Yes	TSX015590	232E/KPC00
0110	121	015590	015590	015590	015590	0000	0695	0000	0000	1,888.18	1,888.18		Accrue payment for schedule 2 overcharges	Yes	122832	668HERG
0110	303	015590	015590	015590	015590	0000	0699	0000	0000				Accrue payment for schedule 2 overcharges	Yes	TSX015590	232HOOS00
<b>Totals:</b>										194,435.50	194,435.50					

0 Description: Accrue Payment for Schedule 2 Overcharge  
 0  
 0 Prepared By: \_\_\_\_\_  
 0 Upload/concurrent ID: \_\_\_\_\_  
 Approved By: \_\_\_\_\_  
 Posted By: \_\_\_\_\_  
 Posted/Concurrent ID: \_\_\_\_\_



Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 cimsprod

Category: List - Text: Accrual  
 Source: List - Text: Spreadsheet  
 Currency: List - Text: USD  
 Accounting Date: List - Date: 1/31/2008  
 Group ID: Value: 26020  
 Batch Name: Text: LMO  
 Journal Name: Text: J133-010-0109  
 Journal Description: Text: Record Bad Debt Expense for MISO RSG Charges  
 Reverse Journal: List - Text:  
 Reversal Period: List - Text:

UPI COMPANY PRODUCT ORGANIZATION		ACCOUNT		EXPENDITURE		LOCATION		Stat Amount		DFF Col		Line DFF 1		Line DFF 2	
Ref	Code	Ref	Code	Ref	Code	Ref	Code	Value	Value	Text	Text	Text	Text	Text	Text
R	0110	105	015550	016590	904002	0000	0000	19.85		Bad Debt Expense - MISO RSG Charges related to Order 206	Yes	F5015590	904002		
R	0110	33Z	015590	015590	144009	0000	0000		18.85	MISO RSG Bad Debt - Section 206	Yes	F5015590	144009		
<b>Totals:</b>								19.85	18.85						

Description: Record Bad Debt Expense for MISO RSG Charges

Prepared By: Lauris Ostkan Approved By: \_\_\_\_\_  
 Posted By: \_\_\_\_\_  
 Upload/Concurrent ID: \_\_\_\_\_  
 Posted/Concurrent ID: \_\_\_\_\_

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 ofmsprod

Category: List - Text: Adjustment  
 Source: List - Text: Spreadsheet  
 Currency: List - Text: USD  
 Accounting Date: List - Date: 2/12/2009  
 Group ID: Text: LMO  
 Batch Name: Text: J131-0110-0309  
 Journal Name: Text: Correct MCRSG Balance  
 Journal Description: List - Text:  
 Reverse Journal: List - Text:  
 Reversal Period: List - Text:

UP	COMPANY	PRODUCT	ORGANIZATION	ACCOUNT	COMPANYPANTRY	LOCATION	Debit Value	Credit Value	Stat. Amount Value	Description Text	The DFF Contd Text	Line DFF 1 Text	Line DFF 2 Text
							52.25			Sales-MCR1-Energy	Yes	FS015590	447MCR132
							45.37			Sales-MCR2-Energy	Yes	FS015590	447MCR232
										Sales-MCR1-Energy- adjust to settlement statement	Yes	FS015590	447MCR132
								52.25		KU Misc. Accounts Receivable-MIS2-MCRSG Tier 1	Yes	FS015590	142MIS200
								45.37		Wholesale Accts. Receivable- Unbilled-MCRSG Tier 2	Yes	FS015590	UNBILLED
							97.62	97.62					

Description: Correct MCRSG Balance

Prepared By: Laurie Oelken  
 Upload/concurrent ID: \_\_\_\_\_  
 Approved By: \_\_\_\_\_  
 Posted By: \_\_\_\_\_  
 Posted/Concurrent ID: \_\_\_\_\_

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 cfmisprod

Template Type:  
 Ca Template Style:  
 Ov. Set of Books:  
 Database:

Category  
 Source  
 Currency  
 Accounting Date  
 Group ID  
 Batch Name  
 Journal Name  
 Journal Description  
 Reverse Journal  
 Reversal Period

List - Text: Adjustment  
 List - Text: Spreadsheet  
 List - Text: USD  
 List - Date: 2/1/2009  
 Value: 26616  
 Text: FOM  
 Text: J182-0100-0309  
 Text: Correct Intercompany between LGE & KU for PJM transmission  
 List - Text:  
 List - Text:

UPJ	COMPANY	PRODUC	ORGANIZATION	ACCOUNT	ERCOMP/ENDITURE	LOCATION	Debit Value	Credit Value	Stat Amount Value	Description Text	DFE Col	Line DFF 1	Line DFF 2
							26,218.58						
								2,683.69		Transmission Purchase Exp - OSS - PJM - OTHER	Yes	TSX009950	565P/JM/LGEOTH
								4,010.15		Transmission Purchase Exp - NL - PJM - OTHER	Yes	NL003010	565P/JM/LGEOTH
								19,522.54		Trans. Service Expense - OSS - PJM - OTHER	Yes	TSX015780	565P/JM-KUOTH
										Trans. Service Expense - NL - PJM - OTHER	Yes	NLU15830	565P/JM-KUOTH
<b>Totals:</b>							26,218.58	26,218.58					

Description: Correct Intercompany between LGE & KU for PJM transmission

Prepared By: \_\_\_\_\_  
 Upload/concurrent ID: \_\_\_\_\_

Approved By: \_\_\_\_\_  
 Posted/Concurrent ID: \_\_\_\_\_

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 oimsprod

Template Type:  
 Ca Template Style:  
 Or Set of Books:  
 Database:

Category: Lit - Test Adjustment  
 Source: Lit - Test Spreadsheet  
 Currency: Lit - Test USD  
 Accounting Date: Lit - Date: 5/31/2009  
 Group ID: Value: 26020  
 Batch Name: Test: LMO  
 Journal Name: Test: J132-0110-0509  
 Journal Description: Test: Reverse Bad Debt Allowance and Record Bad Debt for NOx Allowances  
 Reversal Journal: Lit - Test: No  
 Reversal Period: Lit - Test

Line	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE	ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE	TYPE	LOCATION	Debit Value	Credit Value	Sum Amount Value	Description	Line DEF Contact	Line DEF 1	Line DEF 2
1	0110	105	015590	015590	904002	0000	0699	0000		0000	1,899,079.22	1,899,079.22		Reverse OMU Backup Power Bad Deb	FS015590	904002	
2	0110	332	015590	015590	144009	0000	0699	0000		0000				Reverse OMU backup power bad debt	FS015590	904002	
3	0110	105	015590	015590	904002	0000	0699	0000		0000	44,011.00	44,011.00		Record NOX Allowance Bad Debt - OI	FS015590	904002	
4	0110	332	015590	015590	144009	0000	0699	0000		0000				Record NOX Allowance Bad Debt - OI	FS015590	904002	
5	0110	303	015590	015590	142003	0000	0699	0000		0000	44,011.00	44,011.00		Write Off NOX Allowance AR	FS015590	142OMU00	
6	0110	305	015590	015590	144009	0000	0699	0000		0000				Write Off NOX Allowance AR	FS015590	142OMU00	
											1,987,101.22	1,987,101.22	0				

Description: Reverse Bad Debt Allowance and Record Bad Debt for NOx Allowances  
 Due to finalized OMU Settlement

Prepared By: \_\_\_\_\_  
 Approved By: \_\_\_\_\_  
 Upload/concurrent ID: \_\_\_\_\_  
 Posted By: \_\_\_\_\_  
 Posted/Concurrent ID: \_\_\_\_\_





Template Type: Functional Journal  
 Ca Template Style: Single Journal Entry  
 Of Set of Books: LGE ENERGY LLC  
 Database: ofmsprod

Category: Lit - Test: Accrual  
 Source: Lit - Test: Spreadsheet  
 Currency: Lit - Test: USD  
 Accounting Date: Lit - Date: 9/30/2009  
 Group ID: Value: 28186  
 Batch Name: Test: SRW  
 Journal Name: Test: J127-0110-0909  
 Journal Description: Test: MISO RSG Resettlement - Sec. 203 True-up  
 Reverse Journal: Lit - Test:  
 Reversal Period: Lit - Test:

Category	Source	Currency	Accounting Date	Group ID	Batch Name	Journal Name	Journal Description	Reverse Journal	Reversal Period	Liability	Debit	Credit	Amount	Description	Debit	Credit	Line	DIFF	Code	Line	DIFF	Code	
0110	015990	015990	015990	015990	015990	015990	015990	015990	015990	0000	58,198.24	11,657.29	14,303.4	MISO RSG Resettlement - Sec. 203 True-up			128311	Yes	143034	128311	Yes	143034	
0110	015990	015990	015990	015990	015990	015990	015990	015990	015990	0000		47,136.95	57,707	MISO RSG Resettlement - Sec. 209 True-up			05015790	Yes	057195207	05015790	Yes	057195207	
0110	015990	015990	015990	015990	015990	015990	015990	015990	015990	0000			57,708	MISO RSG Resettlement - Sec. 205 True-up			128311	Yes	128311	128311	Yes	128311	
0110	015990	015990	015990	015990	015990	015990	015990	015990	015990	0000			22,010	MISO RSG Resettlement - Sec. 205 True-up			128311	Yes	128311	128311	Yes	128311	
0110	015990	015990	015990	015990	015990	015990	015990	015990	015990	0000			57,707	MISO RSG Resettlement - Sec. 205 True-up			128311	Yes	128311	128311	Yes	128311	
0110	015990	015990	015990	015990	015990	015990	015990	015990	015990	0000			57,708	MISO RSG Resettlement - Sec. 205 True-up			128311	Yes	128311	128311	Yes	128311	
0110	015990	015990	015990	015990	015990	015990	015990	015990	015990	0000			17,001	MISO RSG Resettlement - Sec. 205 Interest Income True-up			128311	Yes	171001	128311	Yes	171001	
0110	015990	015990	015990	015990	015990	015990	015990	015990	015990	0000			4,9268	MISO RSG Resettlement - Sec. 205 Interest Income True-up			128311	Yes	49268	128311	Yes	49268	
0110	015990	015990	015990	015990	015990	015990	015990	015990	015990	0000			23,700	MISO RSG Resettlement - Sec. 205 Interest Exp True-up			128311	Yes	23700	128311	Yes	23700	
0110	015990	015990	015990	015990	015990	015990	015990	015990	015990	0000			15,938.94	MISO RSG Resettlement - Sec. 205 Interest Exp True-up			128311	Yes	1593894	128311	Yes	1593894	
0110	015990	015990	015990	015990	015990	015990	015990	015990	015990	0000			144,294.22	MISO RSG Resettlement - Sec. 205 Interest Exp True-up			128311	Yes	14429422	128311	Yes	14429422	
<b>Totals:</b>											144,294.22	144,294.22											

Posted By: \_\_\_\_\_  
 Approved By: \_\_\_\_\_  
 Posted/Concurrent ID: \_\_\_\_\_

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 cimsprod

Template Type:  
 Ca Template Style:  
 OJ Set of Books:  
 Database:

Category  
 Source  
 Currency  
 Accounting Date  
 Group ID  
 Batch Name  
 Journal Name  
 Journal Description  
 Reverse Journal  
 Reversal Period

Li - Test Adjustment  
 Li - Test SpreadSheet1  
 Li - Test USD  
 Li - Date 12/12/18  
 Value 24620  
 Test LMO  
 Test: JY14-0119-4110  
 Test: Current Month OJB Sales & Purchases, JM Exp, and PPA - KU  
 Li - Test:  
 Li - Test:

Upl	COMPANY	PRODUCT	GANZAT	HENDURE	ACCOUNT	EXPENDITURE	LOCATION	Li - Test	Debit	Credit	Start Amount	Description	Test	Line DFF Cont'd	Line DFF 1	Line DFF 2
R					006250	447005	0000	0000	1,655,178.06	1,655,178.06	(48,202,000)	Sales-LOE-Energy-Intercompany-OSB	Yes	F5015590	4470534C	
R					015590	146100	0100	0695			(1,000)	Interco. Acct. Receivable - LOE	No	F5015590	4470534C	
R					006250	447006	0000	0695	1,314.53	1,314.53	(1,000)	Interco. Acct. Receivable - LOE	No	F5015590	4470534C	
R					015590	146100	0100	0699			(1,000)	Interco. Acct. Receivable - LOE	No	F5015590	4470534C	
R					015590	447018	0000	0695	5,116.62	5,116.62	(113,000)	Sales-MISC-Energy	Yes	F5015590	4470534C	
R					015590	142003	0000	0699			(25,000)	KJ Misc. Account Receivable-MISC	Yes	F5015590	4470534C	
R					015590	447050	0000	0695	16,125.82	16,125.82	(25,000)	Sales-PJM-Energy	Yes	F5015590	4470534C	
R					015590	142003	0000	0699			(25,000)	Wholesale Acct. Receivable-Wholesale-MISC	Yes	F5015590	4470534C	
R					015590	447050	0000	0695	4,203.90	4,203.90	(10,000)	Sales-AECI-Energy	Yes	F5015590	4470534C	
R					015590	447056	0000	0695	1,300.89	1,300.89	(3,000)	Sales-AEP-Energy	Yes	F5015590	4470534C	
R					015590	447056	0000	0695	82.35	82.35	(2,000)	Sales-AEM-Energy	Yes	F5015590	4470534C	
R					015590	447056	0000	0695	174.70	174.70	(2,000)	Sales-BPP-RIBAS-Energy	Yes	F5015590	4470534C	
R					015590	447056	0000	0695	2,143.66	2,143.66	(50,000)	Sales-CARG-Energy	Yes	F5015590	4470534C	
R					015590	447056	0000	0695	949.13	949.13	(21,000)	Sales-ENOU-Energy	Yes	F5015590	4470534C	
R					015590	447050	0000	0695	703.57	703.57	(9,000)	Sales-INEA-Energy	Yes	F5015590	4470534C	
R					015590	447050	0000	0695	1,006.90	1,006.90	(15,000)	Sales-RUPA-Energy	Yes	F5015590	4470534C	
R					015590	447050	0000	0695	498.18	498.18	(9,000)	Sales-MGN-Energy	Yes	F5015590	4470534C	
R					015590	447050	0000	0695	1,681.05	1,681.05	(29,000)	Sales-PROG-Energy	Yes	F5015590	4470534C	
R					015590	447050	0000	0695	1,189.06	1,189.06	(29,000)	Sales-TEA-Energy	Yes	F5015590	4470534C	
R					015590	447050	0000	0695	133.90	133.90	(3,000)	Sales-TPE-Energy	Yes	F5015590	4470534C	
R					015590	447050	0000	0695	8,200.65	8,200.65	(163,000)	Sales-TVA-Energy	Yes	F5015590	4470534C	
R					015590	447050	0000	0695	117.80	117.80	(3,000)	Sales-Wholesale-Energy	Yes	F5015590	4470534C	
R					015590	447050	0000	0695	191.26	191.26	(4,000)	Sales-BREC-Wholesale-Energy	Yes	F5015590	4470534C	
R					015590	447050	0000	0695	0.00	0.00	(2,500)	Sales-KMFA-Wholesale-Energy	Yes	F5015590	4470534C	
R					015590	142006	0000	0699				Wholesale Acct. Receivable-Wholesale	Yes	F5015590	4470534C	
R					015590	142006	0000	0699	22,838.11	22,838.11		Wholesale Acct. Receivable-Wholesale	Yes	F5015590	4470534C	
R					015590	447049	0000	0698	0.00	0.00	(10)	Off System Non-Firm Sales CC	No	F5015590	4470534C	
R					006250	559275	0000	0695	8,327,286.61	8,327,286.61	378,732,000	M. VC Purchases-LOE-Energy	Yes	PUR015590	55927500	
R					015590	146100	0100	0698				Interco. Acct. Payable - LOE	No	PUR015590	55927500	
R					015590	559007	0000	0695	61,123.29	61,123.29	1,061,000	Other Power Purchases-MISC-Energy - INL	Yes	PUR015590	55900700	
R					015590	559066	0000	0695	0.04	0.04		Other Power Purchases-MISC-Energy - OSB	Yes	PUR015590	55906600	
R					015590	232070	0000	0699				KJ Whse. Accounts Payable-MISC	Yes	PUR015590	23207000	
R					015590	559010	0000	0695	596,973.89	596,973.89	12,047,000	Other Power Purchases-PJM-Energy	Yes	PUR015590	55901000	
R					015590	232010	0000	0699				KJ Whse. Accounts Payable-PJM	Yes	PUR015590	23201000	



Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 01mspr0d

Template Type:  
 Ca Template Style:  
 Or Set of Books:  
 Database:

Category: Adjustment  
 Source: Spreadsheet  
 Currency: USD  
 Accounting Date: 1/17/2016  
 Group ID: Value 26030  
 Batch Name: LMO  
 Journal Name: Test\_0114-0110-0110  
 Journal Description: Test\_ Current Month OS Sales & Purchases, 201 Exp, and PPA - KU  
 Reverse Journal: List - Test  
 Reversal Period: List - Test

UP1	COMPANY	PRODUCT	SAVANT	VENUE	ACCOUNT	ERCOMP	VENUE	LOCATION	Debit Value	Credit Value	Stat Amount Value	Description	Test	Line DIFF 1	Line DIFF 2	
R	0110	111	015590	015590	555010	0000	0000	0000	215,790.00		3,635,000	Other Power Purchase-AEC-Energy	Yes	PUR015590	555AEC02	
R	0110	111	015590	015590	555010	0000	0000	118,884.36		2,127,000	Other Power Purchase-AEP-Energy	Yes	PUR015590	555AEP02		
R	0110	111	015590	015590	555010	0000	0000	270,700.00		6,238,000	Other Power Purchase-AMEN-Energy	Yes	PUR015590	555AMEN02		
R	0110	111	015590	015590	555010	0000	0000	208,981.00		2,403,000	Other Power Purchase-CARD-Energy	Yes	PUR015590	555CARD02		
R	0110	111	015590	015590	555010	0000	0000	4,700.00		103,000	Other Power Purchase-MLCAL-Energy	Yes	PUR015590	555MLCAL02		
R	0110	111	015590	015590	555010	0000	0000	13,260.00		186,000	Other Power Purchase-SOUT-Energy	Yes	PUR015590	555SOUT02		
R	0110	111	015590	015590	555010	0000	0000	4,300.00		108,000	Other Power Purchase-TEA-Energy	Yes	PUR015590	555TEA02		
R	0110	111	015590	015590	555010	0000	0000	354,360.00		5,054,000	Other Power Purchase-WSTR-Energy	Yes	PUR015590	555WSTR02		
R	0110	111	015590	015590	555010	0000	0000	87,246.00		1,565,000	Other Power Purchase-WSTR-Energy	Yes	PUR015590	555WSTR02		
R	0110	303	015590	015590	232010	0000	0000	118,884.36	215,790.00			KU Whole Accounts Payable-AEP	Yes	PUR015590	232ALE000	
R	0110	303	015590	015590	232010	0000	0000	270,700.00	270,700.00			KU Whole Accounts Payable-AMEN	Yes	PUR015590	232ALE000	
R	0110	303	015590	015590	232010	0000	0000	208,981.00	208,981.00			KU Whole Accounts Payable-CARD	Yes	PUR015590	232ALE000	
R	0110	303	015590	015590	232010	0000	0000	4,700.00	4,700.00			KU Whole Accounts Payable-MLCH	Yes	PUR015590	232ALE000	
R	0110	303	015590	015590	232010	0000	0000	13,260.00	13,260.00			KU Whole Accounts Payable-SOUT	Yes	PUR015590	232ALE000	
R	0110	303	015590	015590	232010	0000	0000	4,300.00	4,300.00			KU Whole Accounts Payable-TEA	Yes	PUR015590	232ALE000	
R	0110	303	015590	015590	232010	0000	0000	354,360.00	354,360.00			KU Whole Accounts Payable-WSTR	Yes	PUR015590	232ALE000	
R	0110	303	015590	015590	232010	0000	0000	87,246.00	87,246.00			KU Whole Accounts Payable-WSTR	Yes	PUR015590	232ALE000	
R	0110	303	015590	015590	234100	0000	0000	0.00	337,000			Other Power Purchase-KUPA-Indifference Energy	Yes	PUR015590	555KUPA02-AB	
R	0110	111	015590	015590	555010	0000	0000	0.00	337,000			Other Power Purchase-DTR-Indifference Energy	Yes	PUR015590	555DTR02-NIB	
R	0110	111	015590	015590	555010	0000	0000	24,425.52	391,000			KU Whole Accounts Payable-RNPA	Yes	PUR015590	232ALE000	
R	0110	303	015590	015590	232010	0000	0000	0.00	0.00			KU Whole Accounts Payable-DYN	Yes	PUR015590	232ALE000	
R	0110	303	015590	015590	232010	0000	0000	24,425.52	24,425.52			Other Power Purchase-ORUN-Energy	Yes	PUR015590	555ORUN02	
R	0110	111	015590	015590	555015	0000	0000	5,415,811.76	161,287,000			Other Power Purchase-CVC-Energy	Yes	PUR015590	555CVC02	
R	0110	111	015590	015590	555015	0000	0000	1,008,230.33	35,848,000			Other Power Purchase-ORUN-Demand	Yes	PUR015590	555ORUN02	
R	0110	111	015590	015590	555015	0000	0000	1,693,531.33	52,946,000			Other Power Purchase-CVC-Demand	Yes	PUR015590	555CVC02	
R	0110	111	015590	015590	555015	0000	0000	535,068.71	7,144,143.09			KU Whole Accounts Payable-ORUN	Yes	PUR015590	232ORUN00	
R	0110	303	015590	015590	232010	0000	0000	0.00	1,944,209.04	7,000		Other Power Purchase-KUPA-Energy (Indifference/Debit)	Yes	PUR015590	555KUPA02-AB	
R	0110	303	015590	015590	232010	0000	0000	0.00	1,944,209.04	7,000		KU Whole Accounts Payable-RNPA	Yes	PUR015590	232ALE000	
R	0110	303	015590	015590	232010	0000	0000	0.00	61,404.90			Pre-Merge Purch ORUN Energy Adj December 09	Yes	PUR015590	555ORUN02	
R	0110	111	015590	015590	555015	0000	0000	72,748.82	32,228.04			Pre-Merge Purch CVC Energy Adj December 09	Yes	PUR015590	555CVC02	
R	0110	111	015590	015590	555015	0000	0000	6,470.27	12,363.82			Pre-Merge Purch ORUN Demand Adj December 09	Yes	PUR015590	555ORUN02	
R	0110	111	015590	015590	555015	0000	0000	25,858.57	12,363.82			Pre-Merge Purch CVC Demand Adj December 09	Yes	PUR015590	555CVC02	
R	0110	303	015590	015590	232010	0000	0000	1,931,013.47	1,931,013.47			KU Whole Acct Payable CVC-E December 09	Yes	PUR015590	232ORUN00	
R	0110	111	015590	015590	555015	0000	0000	0.00	34,637.00			ML Power Purchases-Energy	Yes	PUR015590	555MLP02	
R	0110	111	015590	015590	555010	0000	0000	4.02	6,000			Trans. Service Expense - OSS - PJM	Yes	TS0015780	555PJME00Y	
R	0110	121	015780	015780	555002	0000	0000	0.06	6,000			Trans. Service Expense - OSS - TVA	Yes	TS0015780	561TVA00EN0Y	

Template Type:  
 Co. Template Style:  
 Or. Set of Books:  
 Database:

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 oimsprod

Category: **URR COMPANY**  
 Source: **PRODUCT**  
 Currency: **USD**  
 Accounting Date: **12/31/2018**  
 Group ID: **28030**  
 Batch Name: **LMO**  
 Journal Name: **Current Month O&E Sales & Purchases, 3rd Exp. and PPA - KU**  
 Journal Description:  
 Reverse Journal:  
 Reversal Period:

List - Test: **Adjustment Spreadsheet**  
 List - Test: **USD**  
 List - Test: **12/31/2018**  
 List - Test: **28030**  
 List - Test: **LMO**  
 List - Test: **Current Month O&E Sales & Purchases, 3rd Exp. and PPA - KU**  
 List - Test:

URR COMPANY	PRODUCT	SALES/PURCHASE	ACCOUNT	COMPONENT	LOCATION	Debit Value	Credit Value	Size Amount Value	Description	Test	Line DFF 1	Line DFF 2
R	0110	121	015030	0000	0000	7,900.87		1,375.000	Trans. Service Expense - NL - MISO	Yes	NLD15030	565MISO-KUENGY
R	0110	121	015030	0000	0000	6,930.87		12,061,000	Trans. Service Expense - NL - PAM	Yes	NLD15030	565PAM-KUENGY
R	0110	121	015030	0000	0000	702.34		260.000	Trans. Service Expense - NL - TVA	Yes	TBX015590	565TVA-KUENGY
R	0110	303	015590	0000	0000		7,900.87		MM Accts Payable MISO	Yes	TBX015590	232MISO000
R	0110	303	015590	0000	0000		6,054.89		MM Accts Payable PAM	Yes	TBX015590	232PAM000
R	0110	303	015590	0000	0000		702.40		MM Accts Payable TVA	Yes	TBX015590	232TVA000
Transmission Prior Period Adjustments												
R	0110	121	015030	0000	0000	132.53			Trans. Service Exp. Adj. - MISO Sch 10 December 09	Yes	NLD15030	NLSCH10-581M03
R	0110	121	015030	0000	0000	8.53			Trans. Service Exp. Adj. - MISO Sch 10 December 09	Yes	NLD15030	NLSCH10-581M03
R	0110	121	015030	0000	0000	4.54			Trans. Service Exp. Adj. - MISO Sch 10 December 09	Yes	NLD15030	NLSCH10-581M03
R	0110	105	015030	0000	0000	71.11			FERC Annual Chg Elec MISO-Avg December 09	Yes	123332	FERC ELEC-CHRG
R	0110	121	015030	0000	0000		1,190.19		Trans. Purch Exp NL - MISO Sch 1 December 09	Yes	NLD15030	565MISO-KUENGY
R	0110	121	015030	0000	0000	190.57			Trans. Purch Exp NL - MISO Sch 1 December 09	Yes	NLD15030	565MISO-KUENGY
R	0110	121	015030	0000	0000	451.03			Trans. Purch Exp NL - MISO Sch 2 December 09	Yes	NLD15030	565MISO-KUENGY
R	0110	121	015030	0000	0000	311.53			Trans. Purch Exp NL - MISO Sch 28 December 09	Yes	TBX015590	565MISO-KUENGY
R	0110	303	015590	0000	0000		146.80		MM Accts Payable-Avg December 09 MISO Sch 10	Yes	TBX015590	232MISO000
R	0110	303	015590	0000	0000		71.11		MM Accts Payable-Avg December 09 FERC Annual Chg	Yes	TBX015590	232MISO000
R	0110	303	015590	0000	0000		1,190.19		MM Accts Payable-Avg December 09 MISO Sch 1, 2, 26	Yes	TBX015590	232MISO000
R	0110	303	015590	0000	0000		973.13		Trans. Purch Exp NL - MISO Energy Nov-09-Jan-09	Yes	NLD15030	565MISO-KUENGY
R	0110	121	015030	0000	0000		1,030.70		Trans. Purch Exp OES - MISO Energy Nov-09-Jan-09	Yes	TBX015790	565MISO-KUENGY
R	0110	303	015590	0000	0000		3.34		MM Accts Payable-Avg Nov 09 MISO Energy	Yes	TBX015590	232MISO000
R	0110	303	015590	0000	0000		21,168,108.14	21,168,108.14		Yes		

Description: **December 09 (PPA month)**

Prepared By: Laurie Oelken

Approved By:

Posted By:



Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 dmsprod

Category: \_\_\_\_\_  
 Source: \_\_\_\_\_  
 Currency: \_\_\_\_\_  
 Accounting Date: \_\_\_\_\_  
 Group ID: \_\_\_\_\_  
 Batch Name: \_\_\_\_\_  
 Journal Name: \_\_\_\_\_  
 Journal Description: \_\_\_\_\_  
 Reverse Journal: \_\_\_\_\_  
 Reversal Period: \_\_\_\_\_

List - Text: Adjustment  
 List - Text: Spreadsheet  
 List - Text: USD  
 List - Date: 12/1/2009  
 Value: 5011  
 Text: PAD  
 Text: J411-0110-1209  
 Text: Write Off final balances on Transmission Blanket cleanup  
 List - Text: \_\_\_\_\_  
 List - Text: \_\_\_\_\_

Line	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE	ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE	TYPE	LOCATION	Debit Value	Credit Value	Description	Line DFF Context	Line DFF 1	Line DFF 2	
0110	121	015870	015870	107001	0699	5200	0000	0699	0000	5200	39,141.66	39,141.66		Yes	K5-2008	10701-US60PC	
0110	121	015870	015870	108901	0699	5200	0000	0699	0000	5200	38,617.38	38,617.38		Yes	K5-2008	10640-US60PC	
0110	121	015870	015870	571100	0699	0000	0000	0699	0000	0000	524.28	524.28		Yes	125935	K5	
<b>Totals:</b>											39,141.66	39,141.66					

Description: Entry writes off final balances on Transmission Blanket Cleanup - per Robbie Trimble.

Prepared By: Digna Wacker  
 Approved By: \_\_\_\_\_  
 Posted By: \_\_\_\_\_  
 Upload/concurrent ID: \_\_\_\_\_  
 Posted/Concurrent ID: \_\_\_\_\_

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 ofmsprod

Template Type:  
 Ca Template Style:  
 Or Set of Books:  
 Database:

Category: Lit - Text: Adjustment  
 Source: Lit - Text: Spreadsheet  
 Currency: Lit - Text: USD  
 Accounting Date: Lit - Date: 12/1/2009  
 Group ID: Value: 5011  
 Batch Name: Text: PAD  
 Journal Name: Lit - Text: J412-0110-1209  
 Journal Description: Text: Write Off charges on Blanket with no utilizable materials.  
 Reversal Journal: Lit - Text:  
 Reversal Period: Lit - Text:

UP	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE	ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE	TYPE	LOCATION	Debit Value	Credit Value	Stat Amount Value	Description	Line DEF Context	Line DEF 1	Line DEF 2
0110	122	012460	012460	107001	0000	0000	0689	0689	5130	5130	13,755.67	13,755.67	Yes	MCAPR246	MCAPR246	I	
0110	122	012460	012460	593002	0000	0000	0689	0689	5130	5130	13,755.67	13,755.67	Yes	MCAPR246	MCAPR246	M	
<b>Totals:</b>											13,755.67	13,755.67					

Description: Entry writes off charges on blanket project. The blanket had no utilizable material, therefore needs to be written off to O&M  
 Rouane Brown authorized - email attached.

Prepared By: Diana Wacker  
 Approved By: \_\_\_\_\_  
 Posted By: \_\_\_\_\_  
 Upload/concurrent ID: \_\_\_\_\_  
 Posted/Concurrent ID: \_\_\_\_\_

Template Type: Functional Journal  
 Ca Template Style: Single Journal Entry  
 O: Set of Books: LGE ENERGY LLC  
 Database: cimsprod

Category: List - Text Adjustment  
 Source: List - Text Spreadsheet  
 Currency: List - Text USD  
 Accounting Date: List - Date 1-Dec-2009  
 Group ID: Value 4774  
 Batch Name: Text PAD  
 Journal Name: Text J418-0110-1209  
 Journal Description: Text Transfer Charges  
 Reverse Journal: List - Text  
 Reversal Period: List - Text

Upl	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE_ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE_TYPE	LOCATION	Debit	Credit	Stat Amount	Description	Line DFF	Context	Line DFF 1	Line DFF 2
															Value	Value
R	0110	121	015870	015870	571100	0000	0288	0000	32.94				Yes	Text	125936	KB
R	0110	121	015870	015870	571100	0000	0375	0000	1,832.34				Yes	Text	125936	KB
R	0110	121	015870	015870	571100	0000	0375	0000	3,605.02				Yes	Text	125936	KB
R	0110	121	015870	015870	571100	0000	0175	0000	457.38				Yes	Text	125936	K9
R	0110	121	015870	015870	571100	0000	0375	0000	1,770.79				Yes	Text	125936	K9
R	0110	121	015870	015870	571100	0000	0575	0000	105.66				Yes	Text	125936	K9
R	0110	121	015870	015870	571100	0000	0175	0000	457.38				Yes	Text	125936	K9
R	0110	121	015870	015870	571100	0000	0288	0000	105.66				Yes	Text	125936	K9
R	0110	121	015870	015870	107001	0000	0288	5200	32.94				Yes	Text	KB-2009	FAWKES-BROWN,I
R	0110	121	015870	015870	107001	0000	0375	5200	1,832.34				Yes	Text	KB-2009	FAWKES-BROWN,I
R	0110	121	015870	015870	107001	0000	0375	5200	2,343.28				Yes	Text	KB-2009	JUL18CLIN-SPAD,I
R	0110	121	015870	015870	106901	0000	0375	5200	1,261.76				Yes	Text	KB-2009	JUL18CLIN-SPAD,I
R	0110	121	015870	015870	107001	0000	0175	5350	457.38				Yes	Text	KB-2009	BIGSTONEGAP15,I
R	0110	121	015870	015870	107001	0000	0375	5350	1,770.79				Yes	Text	KB-2009	BIGSTONEGAP15,I
R	0110	121	015870	015870	107001	0000	0575	5350	105.66				Yes	Text	KB-2009	BIGSTONEGAP15,I
R	0110	121	015870	015870	106901	0000	0175	5350	457.38				Yes	Text	KB-2009	BIGSTONEGAP15,R
R	0110	121	015870	015870	106901	0000	0575	5350	105.66				Yes	Text	KB-2009	BIGSTONEGAP15,R
R	0110	121	015870	015870	106901	0000	0175	5350	871.41				Yes	Text	121931	RETIRE
R	0110	121	015850	015850	106901	0000	0175	5150	51.13				Yes	Text	121931	RETIRE
R	0110	121	015850	015850	106901	0000	0699	5150	477.30				Yes	Text	121831	RETIRE
R	0110	121	015850	015850	107001	0000	0175	5150	871.41				Yes	Text	121831	RETIRE
R	0110	121	015850	015850	107001	0000	0575	5150	51.13				Yes	Text	121831	RETIRE
R	0110	121	015850	015850	107001	0000	0699	5150	477.30				Yes	Text	121831	RETIRE
									9,567.01	9,567.01					9,567.01	

Totals: O Description: To write charges to O&M and transfer charges to correct account.

Prepared By: Edward Clark  
 Approved By: \_\_\_\_\_  
 Posted By: \_\_\_\_\_  
 Upload/concurrent ID: \_\_\_\_\_  
 Posted/Concurrent ID: \_\_\_\_\_

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 djmsprod

Template Type:  
 Ca Template Style:  
 Or Set of Books:  
 Database:

Category: LGE - Tech Adjustment  
 Source: LGE - Tech Spreadsheet  
 Currency: USD  
 Accounting Date: 12/1/2008  
 Group ID: 11386  
 Batch Name: Tech PAD  
 Journal Name: L419-0110-1209  
 Journal Description: Tech Writeoff Investment charges to O&M  
 Reverse Journal: LGE - Tech  
 Reversal Period: LGE - Tech

Category	Source	Currency	Accounting Date	Group ID	Batch Name	Journal Name	Journal Description	Reverse Journal	Reversal Period	UJ1 COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE	ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE	TYPE	LOCATION	Debit Value	Credit Value	Stat Amount Value	Description	Line DFF Contact	Line DFF 1	Line DFF 2
										0110	105	014840	014840	107001	0000	0869	0001		5.28			Reclass charges	122982	1070010802		
										0110	132	014840	014840	107001	0000	0869	5100		8.21			Reclass charges	122992	1070010802		
										0110	132	014840	014840	508100	0000	0869	0000					Reclass charges	111708	MISC		
																			13.47	13.47						
																			13.47	13.47						

Description: Move charges on tabs CAP and 107010802 to O&M project 111708 (no units of property to capitalize)

Prepared By: Lynda Clark  
 Approved By: \_\_\_\_\_  
 Posted/Concurrent ID: \_\_\_\_\_  
 Posted By: \_\_\_\_\_  
 Posted/Concurrent ID: \_\_\_\_\_

Functional Journal  
 Single Journal Entry  
 LG ENERGY LLC  
 of/misprod

Template Type:  
 Ca Template Style:  
 Ol Set of Books:  
 Database:

Category  
 Source  
 Currency  
 Accounting Date  
 Group ID  
 Batch Name  
 Journal Name  
 Journal Description  
 Reverse Journal  
 Reversal Period

List - Text: Adjustment  
 List - Text: Spreadsheet  
 List - Text: USD  
 List - Date: 1-Nov-2008  
 Value: 4774

Text: PAID  
 Year: J405-01fc-1109  
 Text: Transfer Charges  
 List - Text:

Up	Category	Product	Organization	EXPENDITURE_ORG	Account	Intercompany	EXPENDITURE_TYPE	Location	Debit	Credit	Stat Amount	Description	Line DFF	Context	Line DFF	Text
									Value	Value	Value					
R	0110	121	015850	015850	570100	0000	0699	0000	78,171.44	4,390.29					111448	WOFF11446
R	0110	121	015850	015850	107001	0000	0699	0000		2,586.78					111448	4760182
R	0110	121	015850	015850	107001	0000	0699	0000		652.58					111448	1280791
R	0110	121	015850	015850	107001	0000	0699	0000		473.44					111448	1289736
R	0110	121	015850	015850	107001	0000	0699	0000		701.24					111448	1289735
R	0110	121	015850	015850	107001	0000	0699	0000		5,792.59					111448	RTU
R	0110	121	015850	015850	108801	0000	0699	0000	2,880.93	150.72					111448	67-704-CAR-INV
R	0110	121	015850	015850	107001	0000	0699	0000		2,880.93					111448	67-704-CAR-RET
R	0110	121	015850	015850	107001	0000	0699	0000		356.64					111448	131-804-CAR-INV
R	0110	121	015850	015850	107001	0000	0699	0000		2,478.79					111448	131-814-CAR-INV
R	0110	121	015850	015850	107001	0000	0699	0000		1,021.66					111448	1415282
R	0110	121	015850	015850	108901	0000	0699	0000		357.42					111448	1415287
R	0110	121	015850	015850	107001	0000	0699	0000		357.42					111448	1397929
R	0110	121	015850	015850	108901	0000	0699	0000		559.32					111448	1397928
R	0110	121	015850	015850	108901	0000	0699	0000		638.93					111448	4903474
R	0110	121	015850	015850	108901	0000	0699	0000		1,933.81					111448	4760148
R	0110	121	015850	015850	108901	0000	0699	0000		785.87					111448	1383389
R	0110	121	015850	015850	108901	0000	0699	0000		502.39					111448	1383365
R	0110	121	015850	015850	108901	0000	0699	0000		501.36					111448	1391841
R	0110	121	015850	015850	108901	0000	0699	0000		339.34					111448	1391333
R	0110	121	015850	015850	108901	0000	0699	0000		368.11					111448	1447770
R	0110	121	015850	015850	108901	0000	0699	0000		5,185.03					111448	107001-T0102
R	0110	121	015850	015850	107001	0000	0699	0000		1,815.00					111448	897-802BRKPLP_IN
R	0110	121	015850	015850	107001	0000	0699	0000		736.00					111448	1294923
R	0110	121	015850	015850	107001	0000	0699	0000		736.00					111448	1294922
R	0110	121	015850	015850	108901	0000	0699	0000		1,090.00					111448	107001-T0031
R	0110	121	015850	015850	107001	0000	0699	0000		819.45					111448	108901-T0031
R	0110	121	015850	015850	108901	0000	0699	0000		593.04					111448	1256339
R	0110	121	015850	015850	108901	0000	0699	0000		338.86					111448	1256345
R	0110	121	015850	015850	107001	0000	0699	0000		312.02					111448	1253724
R	0110	121	015850	015850	107001	0000	0699	0000		520.07					111448	1253728
R	0110	121	015850	015850	108901	0000	0699	0000		1,814.12					111448	4803473
R	0110	121	015850	015850	108901	0000	0699	0000		778.78					111448	4903470
R	0110	121	015850	015850	107001	0000	0699	0000		52.91					111448	1389336
R	0110	121	015850	015850	107001	0000	0699	0000		52.91					111448	1389335
R	0110	121	015850	015850	108901	0000	0699	0000	2,446.23	52.91					111448	1395332
R	0110	121	015850	015850	107001	0000	0699	0000		484.92					111448	152-CAR-INV
R	0110	121	015850	015850	107001	0000	0699	0000		614.55					111448	198-704-CAR-INV
R	0110	121	015850	015850	108901	0000	0699	0000							111448	1316970
R	0110	121	015850	015850	108901	0000	0699	0000							111448	12680710



Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 dmsprod

Template Type:  
 Cs Template Style:  
 O: Set of Books:  
 Database:

Category: 015850  
 Source: 121  
 Accounting Date: 0110  
 Group ID: 0110  
 Batch Name: 0110  
 Journal Name: 0110  
 Journal Description: 0110  
 Reverse Journal: 0110  
 Reversal Period: 0110

List - Text: Adjustment  
 List - Text: Spreadsheet  
 List - Date: 14-Nov-2009  
 Value: 4774  
 Text: PAD  
 Text: J405-0110-1109  
 Text: Transfer Charges  
 List - Text:  
 List - Text:

Upl	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE_ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE_TYPE	LOCATION	Debit	Credit	Stat Amount	Description	Line DFF	Context	Line DFF 1	Text	Line DFF 2	Text
R	0110	121	015850	108801	0699	5100	0699	5100	300.71						111448		1264026	
R	0110	121	015850	108901	0699	5100	0699	5100	1,421.54						111448		1274554	
R	0110	121	015850	108901	0699	5150	0699	5150	5,233.43						111448		1415575	
R	0110	121	015850	108901	0699	5150	0699	5150	6.55						111448		1280763	
R	0110	121	015850	107001	0699	5150	0699	5150	2,069.08						111448		1399101	
R	0110	121	015850	107001	0699	5150	0699	5150	474.11						111448		1417160	
R	0110	121	015850	108901	0699	5390	0699	5390	2,066.57						111448		1283720	
R	0110	121	015850	107001	0699	5150	0699	5150	811.20						111448		1282748	
R	0110	121	015850	108901	0699	5150	0699	5150	842.95						111448		1351676	
R	0110	121	015850	108901	0699	5150	0699	5150	705.41						111448		1377371	
R	0110	121	015850	108901	0699	5150	0699	5150	271.55						111448		1502461	
R	0110	121	015850	108901	0699	5150	0699	5150	868.84						111448		1631634	
R	0110	121	015850	108901	0699	5150	0699	5150	480.93						111448		1497121	
R	0110	121	015850	108901	0699	5150	0699	5150	480.93						111448		1497122	
R	0110	121	015850	108901	0699	5150	0699	5150	2,446.23						111448		154-714-CAR-INV	
R	0110	121	015850	107001	0699	5150	0699	5150	1,014.02						111448		1407064	
R	0110	121	015850	108901	0699	5150	0699	5150	1,958.79						111448		1284667	
R	0110	121	015850	108901	0699	5150	0699	5150	364.20						111448		1415578	
R	0110	121	015850	108901	0699	5150	0699	5150	3,513.73						111448		5377998	
R	0110	121	015850	108901	0699	5150	0699	5150	11,467.55						111448		107001	
R	0110	121	015850	107001	0699	5150	0699	5150	9,006.16						111448		160-BRK(814-REM	
R	0110	121	015850	108901	0699	5150	0699	5150	715.65						111448		160-BRK(814-INV	
R	0110	121	015850	107001	0699	5150	0699	5150	3,277.17						111448		066-7BUS UPG-INV	
R	0110	121	015850	108901	0699	5150	0699	5150	866.94						111448		066-7BUS UPG-RET	
<b>Totals:</b>									90,061.58	90,061.58								

O Description: To transfer charges from Capital project 111448 to O&M project 111343 because of no material to utilize.

Prepared By: Edward Clark  
 Approved By: \_\_\_\_\_  
 Posted By: \_\_\_\_\_  
 Posted/Concurrent ID: \_\_\_\_\_

Functional Journal  
Single Journal Entry  
LGE ENERGY LLC  
dmsprod

Template Type:  
Ca Template Style:  
Ol Set of Books:  
Database:

Category: Lit - Text: Adjustment  
Source: Lit - Text: Spreadsheet  
Currency: Lit - Text: USD  
Accounting Date: Lit - Date: 1-Nov-2009  
Group ID: Value: 4774  
Batch Name: Text: PAD  
Journal Name: Text: J406-0110-1109  
Journal Description: Text: Transfer Charges  
Reverse Journal: Lit - Text:  
Reversal Period: Lit - Text:

Up/	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE_ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE_TYPE	LOCATION	Debit	Credit	Stat Amount	Description	Line DFF	Line DFF 1	Line DFF 2
									Value	Value	Value	Text	Text	Text	Text
	0110	121	015870	015870	571100	0000	0375	0000	6,502.25				Yes	125836	K6
	0110	121	015870	015870	107001	0000	0375	5200	6,502.25				Yes	K6-2009	JUN02-PIN-FARI
<b>Totals:</b>									6,502.25	6,502.25	6,502.25				

O Description: To transfer capital charges to O&M per memo from Robby Trimble

O Prepared By: Edward Clark  
O Unload/concurrent ID: \_\_\_\_\_

Approved By: \_\_\_\_\_

Posted By: \_\_\_\_\_  
Posted/Concurrent ID: \_\_\_\_\_

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 cimsprod

Template Type:  
 Ca Template Style:  
 Ou Set of Books:  
 Database:

Category: \*  
 Source: List - Text: Adjustment  
 Currency: List - Text: Spreadsheet  
 Accounting Date: List - Text: USD  
 Group ID: List - Date: 1-Jan-2010  
 Batch Name: Value: 5011  
 Journal Name: Text: PAD  
 Journal Description: Text: J407-0110-0110  
 Reversal Period: Text: Transmission Blanket Cleanup/Write Off  
 List - Text  
 List - Text

Upl	COMPANY	PRODUCT	IRGANZATIO	XPENDITURE	ORACCONT	INTERCOMPAN	PENDITURE	T	LOCATION	Debit Value	Credit Value	Stat Amount Value	Description Text	Line DFF Context	Line DFF 1	Line DFF 2
0110	121	015870	015870	015870	107001	0000	0375	5200	707.20	707.20		Write Off	Yes	K5	10701-T014	
0110	121	015870	015870	015870	571100	0000	0375	0000				Write Off	Yes	K5	10701-T014	
0110	121	015870	015870	015870	107001	0000	0175	5200	0.07	0.07		Write Off	Yes	K6-2008	10701-COLEMAN RD	
0110	121	015870	015870	015870	571100	0000	0375	0000				Write Off	Yes	K6-2008	K6	
0110	121	015870	015870	015870	107001	0000	0175	5200	98.78	98.78		Write Off	Yes	K6-2008	T038-AVON	
0110	121	015870	015870	015870	571100	0000	0175	0000				Write Off	Yes	K6-2008	K6	
0110	121	015870	015870	015870	107001	0000	0575	5200	41.16	41.16		Write Off	Yes	K6-2008	T038-AVON	
0110	121	015870	015870	015870	571100	0000	0575	0000				Write Off	Yes	K6-2008	K6	
0110	121	015870	015870	015870	107001	0000	0699	5200	347.80	347.80		Write Off	Yes	K6-2008	T038-AVON	
0110	121	015870	015870	015870	571100	0000	0699	0000				Write Off	Yes	K6-2008	K6	
0110	121	015870	015870	015870	107001	0000	0175	5200	532.05	532.05		Write Off	Yes	K8	10701-T014	
0110	121	015870	015870	015870	571100	0000	0575	5200	88.30	88.30		Write Off	Yes	K8	10701-T014	
0110	121	015870	015870	015870	107001	0000	0899	5200	87.41	87.41		Write Off	Yes	K8	10701-T014	
0110	121	015870	015870	015870	571100	0000	0899	0000	532.84	532.84		Write Off	Yes	K8	10701-T014	
0110	121	015870	015870	015870	107001	0000	0175	5200	7.98	7.98		Write Off	Yes	K8	10701	
0110	121	015870	015870	015870	571100	0000	0375	5200	125.63	125.63		Write Off	Yes	K8	10701	
0110	121	015870	015870	015870	107001	0000	0375	5200	39.51	39.51		Write Off	Yes	K8	10701	
0110	121	015870	015870	015870	571100	0000	0699	0000	157.18	157.18		Write Off	Yes	K8	10701	
0110	121	015870	015870	015870	108901	0000	0689	5200	138.18	138.18		Write Off	Yes	K9	10840-T086	
0110	121	015870	015870	015870	571100	0000	0689	0000				Write Off	Yes	K9	10840-T086	
0110	121	015870	015870	015870	107001	0000	0475	5200	17,230.82	17,230.82		Transfer Chgs	Yes	K9	MINOREX	
0110	121	015870	015870	015870	107001	0000	0475	5200				Transfer Chgs	Yes	K9-2010	MINOREX	
0110	121	015870	015870	015870	107001	0000	0208	5200	28.04	28.04		Transfer Chgs	Yes	K9-2008	10840-NEWTOWN SW	
0110	121	015870	015870	015870	108901	0000	0208	5200				Transfer Chgs	Yes	K9-2008	10840-NEWTOWNCOR	
0110	121	015870	015870	015870	107001	0000	0375	5200	16,359.68	16,359.68		Transfer Chgs	Yes	K9-2008	10840-NEWTOWN SW	
0110	121	015870	015870	015870	108901	0000	0375	5200				Transfer Chgs	Yes	K9-2008	10840-NEWTOWNCOR	
0110	121	015870	015870	015870	107001	0000	0375	5350	1,434.34	1,434.34		Transfer Chgs	Yes	K8	10840-T201	
0110	121	015870	015870	015870	108901	0000	0375	5350				Transfer Chgs	Yes	K8	10840-T201 CORR	
<b>Totals:</b>										37,171.35	37,171.35					

O Description: Transmission Blanket Write Off - see attached - per Robbie Trimble

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 cfmprod

Template Type:  
 Ca Template Style:  
 Ou Set of Books:  
 Database:

Category	List - Text: Adjustment
Source	List - Text: Spreadsheet
Currency	List - Text: USD
Accounting Date	List - Date: 1-Jan-2010
Group ID	Value: 5011
Batch Name	Text: PAD
Journal Name	Text: J407-0110-0110
Journal Description	Text: Transmission Blanket Cleanup/Write Off
Reverse Journal	List - Text:
Reversal Period	List - Text:

Upl	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE	LOCATION	Debit	Credit	Stat	Amount	Description	Line DFF	Context	Line DFF	Text
						Value	Value	Value			Text		Text	

Entry also corrects accounts on Removal tasks from 107 to 108 and moving Minor Exempt Material to 2010 spread task

Posted By: \_\_\_\_\_  
 Posted/Concurrent ID: \_\_\_\_\_

Approved By: \_\_\_\_\_

Prepared By: Diana Wacker  
 Upload/concurrent ID: \_\_\_\_\_

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 ofmsprod

Template Type:  
 Ca Template Style:  
 Ot Set of Books:  
 Database:

Category: List - Text: Adjustment  
 Source: List - Text: Spreadsheet  
 Currency: List - Text: USD  
 Accounting Date: List - Date: 1-Jan-2010  
 Group ID: Value: 4774  
 Batch Name: Text: PAD  
 Journal Name: Text: J413-0110-0110  
 Journal Description: Text: Transfer Charges  
 Reverse Journal: List - Text:  
 Reversal Period: List - Text:

Upl	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE_ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE_TYPE	LOCATION	Debit	Credit	Stat Amount	Description	Line DFF Contact	Line DFF i	Line DFF 2
R	0110	121	015870	571100	0000	0375	0000	537.73	537.73				125936	KB	JUN16-WOF-EUJI
R	0110	121	015870	107001	0000	0375	5200	585.09	585.09				125936	KB	KB-2009
R	0110	121	015870	571100	0000	0375	0000	165.34	165.34				125936	KB	KB-2009
R	0110	121	015870	107001	0000	0375	5200						125936	KB	KB-2009
R	0110	121	015870	107001	0000	0375	5200						125936	KB	KB-2009
													1,288.16	1,288.16	

Totals: Description: Transmission Blanket write-off to O&M per Robby Trimble. See attached.

Prepared By: Edward Clark  
 Approved By: \_\_\_\_\_  
 Posted/Concurrent ID: \_\_\_\_\_  
 Posted By: \_\_\_\_\_  
 Posted/Concurrent ID: \_\_\_\_\_

Template Type: Functional Journal  
 Cs Template Style: Single Journal Entry  
 O: Set of Books: LGE ENERGY LLC  
 Database: olmsprod

Category: Lit - Test, Adjustment  
 Source: Lit - Test, Spreadsheet  
 Currency: Lit - Test, USD  
 Accounting Date: Lit - Date 11/12/2009  
 Group ID: Value 11368  
 Batch Name: Year PAD  
 Journal Name: Year J407-0110-1108  
 Journal Description: Year Reclass charges from capital to O&M-re-alloc cust paymt  
 Reverse Journal: Lit - Test  
 Reversal Period: Lit - Test

UPI	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE	ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE	TYPE	LOCATION	Debit Value	Credit Value	Stat Amount Value	Description	Line DFF Context	Line DFF 1	Line DFF 2
IE	0110	121	015870	107001	0000	0699	5200	0699	0699	5200	4,153.94	4,153.94		Reclass charges	124158	10701.1188	
R	0110	121	015870	571100	0000	0699	0000	0699	0699	0000	4,153.94			Reclass charges	125600	K5	
P	0110	121	015870	107001	0000	0678	5200	0678	0678	5200	4,153.56			Reclass charges	124158	10701.1039	
IE	0110	121	015870	107001	0000	0678	5200	0678	0678	5200	4,153.56			Reclass charges	124158	10701.1188	
											8,307.50	8,307.50					

O Description: A correction to project 124158 task 10701.1188 was made twice: once on JE J408-0110-0206, and once was a COD on vendor invoices. This JE moves the amount to an O&M project. Also, a customer payment was over-allocated to task 10701.1188 and is being moved to 10701.1039.

O Prepared By: Lynda Clark  
 O Upload/concurrent ID: \_\_\_\_\_  
 O Approved By: \_\_\_\_\_  
 O Posted By: \_\_\_\_\_  
 O Posted/Concurrent ID: \_\_\_\_\_

Functional Journal  
 Simple Journal Entry  
 LCE ENERGY LLC  
 omnsprod

Category: List - Text Other  
 Source: List - Text Spreadsheet  
 Currency: List - Text USD  
 Accounting Date: List - Date: 1-Dec-08  
 Group ID: Value: 10937  
 Batch Name: Text: BWS  
 Journal Name: Text: J133-0110-1208  
 Journal Description: Text: Carbon Storage Regulatory Asset  
 Reverse Journal: List - Text  
 Reversal Period: List - Text

Line	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE	ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE	TYPE	LOCATION	Debit Value	Credit Value	Start Amount Value	Description	Line DEF Contrast	Line DEF 1	Line DEF 2	
	0110	105	018885	029690	029690	930904	0000	0899	0000	0000	500.00	500.00		Carbon Storage Project	Yes	124897	CARBON	
	0110	105	018885	029690	029690	930904	0000	0899	0000	0000	69,488.64	69,488.64		Carbon Storage Project	Yes	124897	CARBON	
	0110	105	018885	029690	029690	930904	0000	0899	0000	0000	90,012.94	90,012.94		Carbon Storage Project	Yes	124897	KCCS	
	0110	303	018885	029690	029690	182333	0000	0899	0000	130,013.77				Carbon Storage Project	Yes	124896	CARBON	
	0100	111	008885	029690	029690	930904	0000	0599	0000	0000	500.00	500.00		Carbon Storage Project	Yes	124896	CARBON	
	0100	111	008885	029690	029690	930904	0000	0599	0000	0000	66,178.36	66,178.36		Carbon Storage Project	Yes	124896	CARBON	
	0100	303	008885	029690	029690	182333	0000	0599	0000	123,820.23				Carbon Storage Project	Yes	124896	KCCS	
<b>Total:</b>											253,834.00	253,834.00						

Description: To Set Up the Carbon Storage Project Regulatory Assets per PSC Case No. 2008-00308.

Prepared By: \_\_\_\_\_ Approved By: \_\_\_\_\_ Posted By: \_\_\_\_\_  
 Upload/concurrent ID: \_\_\_\_\_ Upload/concurrent ID: \_\_\_\_\_

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 ofmsprnd

Template Type:  
 Template Style:  
 Set of Books:  
 Database:

Category  
 Source  
 Currency  
 Accounting Date  
 Group ID  
 Batch Name  
 Journal Name  
 Journal Description  
 Reverse Journal  
 Reversal Period

List - Text: Accrual  
 List - Text: Spreadsheet  
 List - Text: USD  
 List - Desc: 01-Dec-08  
 Value: 10937  
 Text: BWS  
 Text: J149-0110-1208  
 List - Text: IKE Storm Regulatory Asset  
 List - Text:

UP	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE_ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE_TYPE	LOCATION	DEBIT	CREDIT	Stat Amount	Description	Line Off	Line Off 1	Line Off 2
					List - Text				Value	Value	Value	Text	Text	Text	Text
0110	122	303	015590	015590	182334	0000	0689	0000	2,188,420.32			IKE Storm Reg Asset	NO		
0110	122		015590	015590	583001	0000	0175	0000		378,174.34		IKE Storm Reg Asset Credit	Yes	125867	S
0110	122		015590	015590	588100	0000	0175	0000		50,810.08		IKE Storm Reg Asset Credit	Yes	125867	OMS
0110	122		015590	015590	593002	0000	0175	0000		788,108.51		IKE Storm Reg Asset Credit	Yes	125867	MOL
0110	122		015590	015590	593004	0000	0175	0000		18,398.43		IKE Storm Reg Asset Credit	Yes	125867	ROW
0110	122		015980	015980	595100	0000	0175	0000		14,131.94		IKE Storm Reg Asset Credit	Yes	125867	OIL
0110	122		015980	015980	596100	0000	0175	0000		2,568.07		IKE Storm Reg Asset Credit	Yes	125867	MSTLT
0110	122		015980	015980	5963002	0000	0276	0000		53.57		IKE Storm Reg Asset Credit	Yes	125867	MOL
0110	122		015590	015590	593001	0000	0375	0000		86,860.69		IKE Storm Reg Asset Credit	Yes	125867	S
0110	122		015590	015590	598100	0000	0375	0000		16,070.61		IKE Storm Reg Asset Credit	Yes	125867	OMS
0110	122		015590	015590	593002	0000	0375	0000		739,463.24		IKE Storm Reg Asset Credit	Yes	125867	MOL
0110	122		015590	015590	593004	0000	0375	0000		343,818.85		IKE Storm Reg Asset Credit	Yes	125867	ROW
0110	122		015980	015980	595100	0000	0375	0000		171,378.51		IKE Storm Reg Asset Credit	Yes	125867	OIL
0110	122		015980	015980	583001	0000	0475	0000		100.85		IKE Storm Reg Asset Credit	Yes	125867	S
0110	122		015980	015980	588100	0000	0475	0000		15,605.14		IKE Storm Reg Asset Credit	Yes	125867	OMS
0110	122		015590	015590	593002	0000	0475	0000		14,549.41		IKE Storm Reg Asset Credit	Yes	125867	MOL
0110	122		015590	015590	483001	0000	0575	0000		41,974.96		IKE Storm Reg Asset Credit	Yes	125867	S
0110	122		015590	015590	588100	0000	0575	0000		1,987.59		IKE Storm Reg Asset Credit	Yes	125867	OMS
0110	122		015980	015980	593002	0000	0575	0000		133,740.32		IKE Storm Reg Asset Credit	Yes	125867	MOL
0110	122		015980	015980	593004	0000	0575	0000		3,138.30		IKE Storm Reg Asset Credit	Yes	125867	ROW
0110	122		015980	015980	595100	0000	0575	0000		2,723.52		IKE Storm Reg Asset Credit	Yes	125867	OIL
0110	122		015590	015590	596100	0000	0575	0000		1,025.75		IKE Storm Reg Asset Credit	Yes	125867	MSTLT
0110	122		015590	015590	583001	0000	0689	0000		5,014.94		IKE Storm Reg Asset Credit	Yes	125807	S
0110	122		015590	015590	588100	0000	0689	0000		258,682.55		IKE Storm Reg Asset Credit	Yes	125867	OMS
0110	122		015980	015980	593002	0000	0689	0000		2,834.44		IKE Storm Reg Asset Credit	Yes	125867	MOL
0110	122		015980	015980	595100	0000	0689	0000		3,342.11		IKE Storm Reg Asset Credit	Yes	125867	OIL
0110	122		015980	015980	583001	0000	0607	0000		800.00		IKE Storm Reg Asset Credit	Yes	125867	S
0110	122		015980	015980	593002	0000	0607	0000		10.00		IKE Storm Reg Asset Credit	Yes	125867	MOL
0110	122		015980	015980	583001	0000	0619	0000		952.80		IKE Storm Reg Asset Credit	Yes	125867	S
0110	122		015980	015980	593002	0000	0619	0000		507.00		IKE Storm Reg Asset Credit	Yes	125867	MOL
0110	122		015980	015980	583001	0000	0642	0000		1,427.07		IKE Storm Reg Asset Credit	Yes	125867	S
0110	122		015980	015980	588100	0000	0642	0000		2,568.41		IKE Storm Reg Asset Credit	Yes	125867	MOL
0110	122		015980	015980	593002	0000	0642	0000		1,912.81		IKE Storm Reg Asset Credit	Yes	125867	MOL
0110	122		015980	015980	583001	0000	0643	0000		678.74		IKE Storm Reg Asset Credit	Yes	125867	S
0110	122		015980	015980	568100	0000	0643	0000		74,627.22		IKE Storm Reg Asset Credit	Yes	125867	OMS
0110	122		015980	015980	593002	0000	0643	0000		2,468.68		IKE Storm Reg Asset Credit	Yes	125867	MOL
0110	122		015980	015980	583001	0000	0648	0000		98.00		IKE Storm Reg Asset Credit	Yes	125867	S
0110	122		015980	015980	593002	0000	0648	0000		262.00		IKE Storm Reg Asset Credit	Yes	125867	MSTLT
0110	122		015980	015980	598100	0000	0648	0000		21.00		IKE Storm Reg Asset Credit	Yes	125867	MOL
0110	122		015590	015590	595100	0000	0689	0000		10,424.60		IKE Storm Reg Asset Credit	Yes	125867	OIL



Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 ofmsprod

Template Type:  
 Template Style:  
 Set of Books:  
 Database:

Category: Lit - Text: Accrual  
 Source: Lit - Text: Spreadsheet  
 Currency: Lit - Text: USD  
 Accounting Date: Lit - Date: 01-Dec-08  
 Group ID: Value: 10937  
 Batch Name: Text: BWS  
 Journal Name: Text: J149-0110-1208  
 Journal Description: Text: IKE Storm Regulatory Asset  
 Reverse Journal: Lit - Text:  
 Reversal Period: Lit - Text:

LINE	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE	ACCOUNT	INTERCOMPANY	EXPENDITURE_TYPE	LOCATION	DEBIT	CREDIT	SLIP AMOUNT	DESCRIPTION	LINE OFF COMB	TEXT	LINE OFF 1	TEXT	LINE OFF 2	TEXT
0110	122	015590	015590	015990	583001	0000	0698	0000		10,666.27		IKE Storm Reg Asset Credit	125867	125867	125867	125867	CLAIM	
0110	122	015590	015590	015990	583003	0000	0698	0000		1,950.00		IKE Storm Reg Asset Credit	125867	125867	125867	125867	ACCLAIM	
0110	122	015590	015590	015990	583001	0000	0175	0000	82,724.19			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	S	
0110	122	015590	015590	015990	588100	0000	0175	0000	11,472.70			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	OMS	
0110	122	015590	015590	015990	583002	0000	0175	0000	189,658.82			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	MOL	
0110	122	015590	015590	015990	583004	0000	0175	0000	4,628.70			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	ROW	
0110	122	015590	015590	015990	585100	0000	0175	0000	3,822.96			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	OIL	
0110	122	015590	015590	015990	586100	0000	0175	0000	905.74			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	MSTLT	
0110	122	015590	015590	015990	583001	0000	0575	0000	9,191.58			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	S	
0110	122	015590	015590	015990	588100	0000	0575	0000	1,274.74			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	OMS	
0110	122	015590	015590	015990	583002	0000	0575	0000	22,073.20			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	MOL	
0110	122	015590	015590	015990	583004	0000	0575	0000	503.19			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	ROW	
0110	122	015590	015590	015990	585100	0000	0575	0000	402.55			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	OIL	
0110	122	015590	015590	015990	586100	0000	0575	0000	100.64			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	MSTLT	
0110	122	015590	015590	015990	583001	0000	0175	0000	161,085.47			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	S	
0110	122	015590	015590	015990	583002	0000	0175	0000	17,601.53			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	MOL	
0110	122	015590	015590	015990	583001	0000	0575	0000	17,888.39			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	S	
0110	122	015590	015590	015990	583002	0000	0575	0000	1,944.61			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	MOL	
0110	122	015590	015590	015990	583001	0000	0175	0000	100,881.62			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	S	
0110	122	015590	015590	015990	588100	0000	0175	0000	13,988.11			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	OMS	
0110	122	015590	015590	015990	583002	0000	0175	0000	242,215.12			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	MOL	
0110	122	015590	015590	015990	583004	0000	0175	0000	5,621.62			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	ROW	
0110	122	015590	015590	015990	585100	0000	0175	0000	4,417.30			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	OIL	
0110	122	015590	015590	015990	586100	0000	0175	0000	1,104.32			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	MSTLT	
0110	122	015590	015590	015990	583001	0000	0575	0000	11,206.85			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	S	
0110	122	015590	015590	015990	588100	0000	0575	0000	1,554.23			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	OMS	
0110	122	015590	015590	015990	583002	0000	0575	0000	26,912.79			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	MOL	
0110	122	015590	015590	015990	583004	0000	0575	0000	613.51			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	ROW	
0110	122	015590	015590	015990	585100	0000	0575	0000	490.81			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	OIL	
0110	122	015590	015590	015990	586100	0000	0575	0000	122.70			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	MSTLT	
0110	122	015590	015590	015990	583001	0000	0175	0000	11,491.84			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	S	
0110	122	015590	015590	015990	583002	0000	0175	0000	1,248.56			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	MOL	
0110	122	015590	015590	015990	583001	0000	0575	0000	1,276.87			IKE Reg Asset-Rev Normal Ops	125867	125867	125867	125867	S	

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 olmsprod

Template Type:  
 Template Style:  
 Set of Books:  
 Database:

Category: List - Text: Accrual  
 Source: List - Text: Spreadsheet  
 Currency: List - Text: USD  
 Accounting Date: List - Date: 01-Dec-08  
 Group ID: Value: 10837  
 Batch Name: Text: BWS  
 Journal Name: Text: J149-0110-1208  
 Journal Description: Text: IKE Storm Regulatory Asset  
 Reverse Journal: List - Text:  
 Reversal Period: List - Text:

UP	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE	ORD	ACCOUNT	INTERCOMPANY	EXPENDITURE_TYPE	LOCATION	DEBIT	CREDIT	STAT	DESCRIPTION	LINE DFF	LINE DFF 1	LINE DFF 2
										Value	Value	Value	Text	Text	Text	Text
	0110	122	015590	015590	593002	0000	0575	0000	0000	138.73			IKE Reg Asset-Rev Normal Ops	Yes	125867	MOL
	0110	122	015590	015990	583001	0000	0375	0000	0000	47,412.00			IKE Reg Asset-Rev Normal Ops	Yes	125867	S
	0110	122	015590	015990	588100	0000	0375	0000	0000	1,007.51			IKE Reg Asset-Rev Normal Ops	Yes	125867	OIMS
	0110	122	015590	015990	593002	0000	0375	0000	0000	10,075.05			IKE Reg Asset-Rev Normal Ops	Yes	125867	MOL
	0110	122	015590	015990	595100	0000	0375	0000	0000	770.45			IKE Reg Asset-Rev Normal Ops	Yes	125867	OIL
<b>Totals:</b>										3,204,739.32	3,204,739.32					

Description: To set up the Regulatory Asset related to the Ike Wind Storm Per PSC. Order: 2008-00457

Prepared: Eric Raible  
 Upload/concurrent ID:

Approved By:  
 Posted By:  
 Posted/Concurrent ID:

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 cfmprod

Template Type:  
 Template Style:  
 Set of Books:  
 Database:

Category: List - Text: Adjustment  
 Source: List - Text: Spreadsheet  
 Currency: List - Text: USD  
 Accounting Date: List - Date: 01-Dec-08  
 Group ID: Value: 4800  
 Batch Name: Text: KLT  
 Journal Name: Text: J154-0110-1208  
 Journal Description: Text: Sales Tax Refund O&M  
 Reverse Journal: List - Text: No  
 Reversal Period: List - Text:

ORGANIZATION	EXPENDITURE	ACCOUNT	INTERCOMPANY	EXPENDITURE_TYPE	LOCATION	DEBIT	CREDIT	STATE AMOUNT	DESCRIPTION	LINE OFF 1	LINE OFF 2
ORGANIZATION	EXPENDITURE	ACCOUNT	INTERCOMPANY	EXPENDITURE_TYPE	LOCATION	VALUE	VALUE	VALUE	TEXT	TEXT	TEXT
0110	303	015590	0000	0699	0000	23,531.50	23,531.50		Sales Tax Refund Receivable	119579	143032
0110	105	015590	0000	0670	0000				Sales Tax Refund	104906	930207
0110	303	015590	0000	0699	0000	300,000.00	300,000.00		Int Receivable - ST Refund	119579	143031
0110	105	015590	0000	0699	0000				Interest on Sales Tax Refund		
0110	303	015590	0000	0699	0000	70,771.08	70,771.08		Sales Tax Refund Receivable	119579	143032
0110	303	015590	0000	0699	0000				ST Refund Payable to E&Y	125973	1
<b>Totals:</b>						394,302.58	394,302.58				

Description: To record sales (use) tax refund receivable - O&M portion. Capital portion to be recorded by Property Accounting.

Prepared By: \_\_\_\_\_ Approved By: \_\_\_\_\_  
 Upload/concurrent ID: \_\_\_\_\_ Posted By: \_\_\_\_\_  
 Posted/Concurrent ID: \_\_\_\_\_

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 cfmprod

Category: List - Text: Adjustment  
 Source: List - Text: Spreadsheet  
 Currency: List - Text: USD  
 Accounting Date: List - Date: 01-Feb-09  
 Group ID: Value: 4800  
 Batch Name: Text: KLT  
 Journal Name: Text: J133-0110-0209  
 Journal Description: Text: Trans KU-EKPC Settlement to Reg Asset  
 Reverse Journal: List - Text:  
 Reversal Period: List - Text:

UP	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE_ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE_TYPE	LOCATION	Debit Value	Credit Value	Start Amount Value	Description	Low DFF Comment	Low DFF 1 Text	Low DFF 2 Text
	0110	303	015590	015590	192337	0000	0699	0000	1,673,485.26			EKPC FERC Trans Costs-KY Portion	NO		
	0110	121	015930	015930	569150	0000	0699	0000	1,654,414.37			KU-EKPC Settlement	Yes	NL015930	566EKPC-SETTLE
	0110	105	015590	015590	456109	0000	0699	0000	19,070.69			KU-EKPC Settlement	Yes	TSR015590	456EKPC-KUENGY
<b>Totals:</b>									1,673,485.26	1,673,485.26	-				

Description: To set up in Deferred Regulatory Assets the KU-EKPC Settlement of Proceedings in FERC Docket ER06-1458 that was originally recorded in December 2007. Amortization will begin in March 2009.

Prepared By: \_\_\_\_\_ Approved By: \_\_\_\_\_  
 Upload/concurrent ID: \_\_\_\_\_ Posted By: \_\_\_\_\_  
 Posted/Concurrent ID: \_\_\_\_\_

Functional Journal  
Single Journal Entry  
LGE ENERGY LLC  
oimsprod

Template Type:  
Template Style:  
Set of Books:  
Database:

Category  
Source  
Currency  
Accounting Date  
Group ID  
Batch Name  
Journal Name  
Journal Description  
Reverse Journal  
Reversal Period

List - Text: Adjustment  
List - Text: Spreadsheet  
List - Text: USD  
List - Date: 12/1/2008  
Value: 10994  
Text: MEK  
Text: J135-0110-1208  
Text: RTP Reclass  
List - Text:  
List - Text:

Line	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE_ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE_TYPE	LOCATION	Debit Value	Credit Value	Stat Amount Value	Description Text	Low DFF Contact	Low DFF 1 Text	Low DFF 2 Text
0110	105	018850	022970	022970	107001	0000	0175	0902	3,165.00	147.61		Transfer RTP Capital to O&M	Yes	122927	107001
0110	105	018850	026486	026486	107001	0000	0175	0902	1,648.75	4,900.00		Transfer RTP Capital to O&M	Yes	122927	107001
0110	105	018850	026510	026510	107001	0000	0301	0902	4,900.00	1,312.50		Transfer RTP Capital to O&M	Yes	122927	107001
0110	105	018850	026560	026560	107001	0000	0301	0902	4,961.36			Transfer RTP Capital to O&M	Yes	115555	SUP
0110	105	015050	015050	015050	903006	0000	0175	0000	6,212.50			Transfer RTP Capital to O&M	Yes	115555	SUP
0110	105	015050	015050	015050	903006	0000	0301	0000				Transfer RTP Capital to O&M	Yes	115555	SUP
<b>Totals:</b>									11,173.86	11,173.86					

Description: To reclass the RTP project from Capital to O&M.

Posted By: \_\_\_\_\_

Posted/Concurrent ID: \_\_\_\_\_

Approved By: \_\_\_\_\_

Prepared By: \_\_\_\_\_

Upload/concurrent ID: \_\_\_\_\_

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 ofmsprod

Category List - Text: Adjustment  
 Source List - Text: Spreadsheet  
 Currency List - Text: USD  
 Accounting Date List - Date: 31-Dec-09  
 Group ID Value: 26465  
 Batch Name Text: JW B  
 Journal Name Text: J194-0100-1209  
 Journal Description Text: Reclass Legal Renewables  
 Reverse Journal List - Text: NO  
 Reversal Period List - Text:

Upl	COMPAN Y	PRODU CT	ORGANIZA TION	EXPENDITURE	ACCOUNT	INTERC OMPANY	LOCATION	EXPENDITURE YR	Debit	Credit	Start Amount	Description	Line OFF 1	Line OFF 2
					List - Text				Value	Value	Value	Text	Text	Text
0507	000	059930	026900	923100	0000	0321	0000	0000	7,855.25			Trouman Sanders LLP 857361	LEM LEGAL	OC
0507	000	059930	026900	923100	0000	0321	0000	0000	3,118.50			Trouman Sanders LLP 854377	LEM LEGAL	OC
0507	000	059930	026900	923100	0000	0321	0000	0000	4,230.00			Trouman Sanders LLP 849941	LEM LEGAL	OC
0507	000	059930	026900	923100	0000	0321	0000	0000	315.00			Staff Keaton Ogden 596332	LEM LEGAL	OC
0507	000	059930	026900	923100	0000	0321	0000	0000	5,034.15			Trouman Sanders LLP 841862	LEM LEGAL	OC
0507	000	059930	026900	923100	0000	0321	0000	0000	787.50			Staff Keaton Ogden 593813	LEM LEGAL	OC
0507	000	059930	026900	923100	0000	0321	0000	0000	10,941.30			Trouman Sanders LLP 826879	LEM LEGAL	OC
0507	000	059930	026900	923100	0000	0321	0000	0000	1,015.20			Trouman Sanders LLP 936980	LEM LEGAL	OC
0507	000	059930	026900	923100	0000	0321	0000	0000	2,514.58			Trouman Sanders LLP 928786	LEM LEGAL	OC
0507	000	059930	026900	923100	0000	0321	0000	0000	6,228.90			Trouman Sanders LLP 921017	LEM LEGAL	OC
0100	141	008885	026900	923100	0000	0321	0000	0000	2,714.89			Trouman Sanders LLP 857361	127336	OUTSIDE
0100	141	008885	026900	923100	0000	0321	0000	0000	5,270.26			Trouman Sanders LLP 854377	127336	OUTSIDE
0100	141	008885	026900	923100	0000	0321	0000	0000	1,060.28			Trouman Sanders LLP 854377	127336	OUTSIDE
0110	105	018885	026900	923100	0000	0321	0000	0000	2,059.21			Trouman Sanders LLP 849941	127336	OUTSIDE
0100	141	008885	026900	923100	0000	0321	0000	0000	1,438.20			Trouman Sanders LLP 849941	127336	OUTSIDE
0110	105	018885	026900	923100	0000	0321	0000	0000	2,781.60			Trouman Sanders LLP 849941	127336	OUTSIDE
0100	141	008885	026900	923100	0000	0321	0000	0000	107.10			Staff Keaton Ogden 596332	127336	OUTSIDE
0110	105	018885	026900	923100	0000	0321	0000	0000	207.90			Trouman Sanders LLP 841862	127336	OUTSIDE
0100	141	008885	026900	923100	0000	0321	0000	0000	1,711.61			Trouman Sanders LLP 841862	127336	OUTSIDE
0110	105	018885	026900	923100	0000	0321	0000	0000	3,322.54			Trouman Sanders LLP 841862	127336	OUTSIDE
0100	141	008885	026900	923100	0000	0321	0000	0000	267.75			Trouman Sanders LLP 841862	127336	OUTSIDE
0110	105	018885	026900	923100	0000	0321	0000	0000	519.75			Staff Keaton Ogden 593813	127336	OUTSIDE
0100	141	008885	026900	923100	0000	0321	0000	0000	3,720.04			Trouman Sanders LLP 936979	127336	OUTSIDE
0110	105	018885	026900	923100	0000	0321	0000	0000	7,221.26			Trouman Sanders LLP 936979	127336	OUTSIDE
0100	141	008885	026900	923100	0000	0321	0000	0000	345.17			Trouman Sanders LLP 936980	127336	OUTSIDE
0110	105	018885	026900	923100	0000	0321	0000	0000	670.03			Trouman Sanders LLP 936980	127336	OUTSIDE
0100	141	008885	026900	923100	0000	0321	0000	0000	854.95			Trouman Sanders LLP 928786	127336	OUTSIDE
0110	105	018885	026900	923100	0000	0321	0000	0000	1,659.61			Trouman Sanders LLP 928786	127336	OUTSIDE
0100	141	008885	026900	923100	0000	0321	0000	0000	2,117.63			Trouman Sanders LLP 921017	127336	OUTSIDE
0110	105	018885	026900	923100	0000	0321	0000	0000	4,111.07			Trouman Sanders LLP 921017	127336	OUTSIDE
									42,170.36		42,170.36			

Template Type: Functional Journal  
 Template Style: Single Journal Entry  
 Set of Books: LGE ENERGY LLC  
 Database: cimsprod

Category: List - Text Adjustment  
 Source: List - Text Spreadsheet  
 Currency: List - Text USD  
 Accounting Date: List - Date: 31-Dec-08  
 Group ID: Value: 28485  
 Batch Name: Text: JWB  
 Journal Name: Text: J194-0100-1209  
 Journal Description: Text: Reclass Legal Renewables  
 Reverse Journal: List - Text: NO  
 Reversal Period: List - Text:

Yr	COMPAN Y	CT	ORGANIZATION	EXPENDITURE	ACCOUNT	INTERCOMPANY	EXPENSE	LOCATION	DEBIT	CREDIT	Start Amount	Description	Line DEF 1	Line DEF 2
									Value	Value	Value	Text	Text	Text

Description: Correct invoices for renewables

Prepared By: Angela Davis  
 Approved By: \_\_\_\_\_  
 Posted By: \_\_\_\_\_  
 Upload/concurrent ID: 20272782  
 Posted/Concurrent ID: \_\_\_\_\_

Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 ofmsprod

Category: List - Text: Adjustment  
 Source: List - Text: Spreadsheet  
 Currency: List - Text: USD  
 Accounting Date: List - Date: 03/12/09  
 Group ID: Value: 4800  
 Batch Name: Text: KLT  
 Journal Name: Text: JT73-0100-0309  
 Journal Description: Text: RECLASS TRANSACTIS  
 Reverse Journal: List - Text:  
 Reversal Period: List - Text:

UN	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE_ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE_TYPE	LOCATION	Debit Value	Credit Value	Stat Amount Value	Description Text	Law Off Contact Text	Law Off 1 Text	Law Off 2 Text
	0100	141	008850	021330	903907	0000	0301	0000	15,725.42			RECLASS TRANSACTIS	YES	117509	OP
	0110	105	018850	021330	903907	0000	0301	0000	-15,725.41			RECLASS TRANSACTIS	YES	117510	OP
	0100	141	008850	021330	107001	0000	0301	0902		31,450.83		RECLASS TRANSACTIS	YES	120803	107001
<b>Totals:</b>									31,450.83	31,450.83					

Description: Reclass Transactis invoices from 2007-2009 from Capital to O&M.

Prepared By: Sandy Carroll  
 Upload/concurrent ID:  
 Approved By: Lisa Hennekes  
 Posted By:  
 Posted/Concurrent ID:





**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 18**

**Responding Witness: Shannon L. Charnas**

Q-18. Please provide an analysis (description, dates and amounts) of any gains or losses on utility property sold in 2007, 2008, 2009 and 2010 to date.

A-18. See attached.

**Kentucky Utilities Company**  
**Gains and Losses on Utility Property Sold**  
**The Years Ended 2007, 2008, 2009 and January YTD 2010**

<u>Description</u>	<u>Dates</u>	<u>Gain/(Loss)</u> <u>Amounts</u>
<b>Year of 2007:</b>		
Big Stone Gap - Land	Apr-2007	\$ (33,120)
811 Loudon Ave	Apr-2007	8,361
Cynthiana Storeroom	Apr-2007	10,657
Pennington Gap	Apr-2007	3,342
Williamsburg Office	Apr-2007	(35,682)
Cumberland Office	Apr-2007	(44,995)
Augusta Storeroom	Apr-2007	36,390
Lebanon Office	Apr-2007	23,464
Springfield Office	Apr-2007	46,812
Bakers Ln. Sub Land Sale	Apr-2007	10,258
Flemingsburg Office	Apr-2007	26,530
Russell Springs Office Closing	Apr-2007	58,206
Dixon Office Closing	Apr-2007	(22,736)
LaGrange Office	Apr-2007	52,257
Harlan Office	Apr-2007	87,951
Pineville Office	Apr-2007	(337,506)
KU Fleet Facility	Apr-2007	361,286
Vehicles	Apr-2007	12,119
Clark Co. Trans Sub	May-2007	13,148
Mt. Tabor	May-2007	1,119
Rodburn Sub	May-2007	27,524
Campbellsville Office	May-2007	(128)
E-Town Ring Rd Land	May-2007	50,777
Columbia Storeroom	May-2007	11,417
Vehicles	May-2007	187,341
Radcliff Office	Jun-2007	(3,235)
Green River - Partial Land Sale	Jun-2007	9,960
Carrollton (Sale/Leaseback)	Jun-2007	71,909
Vehicles	Jun-2007	3,163
Science Hill	Nov-2007	9,888
Eddyville Storeroom	Nov-2007	8,750
Lake Reba	Nov-2007	8,413
		\$ 663,640

	<u>Description</u>	<u>Dates</u>	<u>Gain/(Loss)</u> <u>Amounts</u>
<b>Year of 2008:</b>			
	None		\$ -
<b>Year of 2009:</b>			
	Vehicles	Jun-2009	\$ 47,361
	Danville	Sep-2009	1,000
	Bryant Rd. Sub	Sep-2009	13,824
	Clinton	Sep-2009	13,049
			\$ 75,234
<b>January Year to date 2010:</b>			
	None		\$ -



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 19**

**Responding Witness: Valerie L. Scott**

Q-19. Please provide a complete breakdown of other income, net, for 2007, 2008, 2009 and 2010 to date. Identify the jurisdictional portion of each element.

A-19. See attached. Other income, net is a below the line item, and as such, it does not have a jurisdictional portion.

## Breakdown of Other Income - Net

Account	Account Name	2007	2008	2009	2010 Jan YTD
408202	TAX-NON INC-OTHER	\$ 11,004.00	\$ 9,625.00	\$ 2,004.00	\$ 167.00
409203	FED INC TAX-OTHER	88,667.26	2,295,769.58	(987,569.23)	-
409206	ST INC TAX-OTHER	(183,585.45)	224,373.30	(307,914.79)	-
409209	FED IN TAXES-OTH EST	-	-	-	256,437.30
409210	ST INC TAXES-OTH EST	-	-	-	46,766.69
410203	DEF FEDERAL INC TX	1,713,897.51	952,154.12	1,651,531.05	-
410204	DEF STATE INC TAX	312,565.25	164,395.35	243,498.90	-
411201	FD INC TX DEF-CR-OTH	(426,518.56)	(457,313.12)	(4,216,774.03)	-
411202	ST INC TX DEF-CR-OTH	(77,784.54)	(77,130.00)	(708,345.15)	-
417004	SERVICE CHARGE AND SUPERVISORY FEE - IMEA AND IMPA	(1,542,842.55)	(1,355,192.40)	(775,920.41)	(29,709.05)
418001	NONOPR RENT INCOME	(25.00)	(25.00)	-	-
418005	DEPREC-NONUTILITY PROP.	(6,534.97)	-	-	-
418103	EQUITY IN EARNINGS OF SUBS-EEI	(26,358,781.00)	(29,548,518.80)	-	-
418107	EQUITY IN EARNINGS OF SUBS-EEI	-	-	(765,781.95)	(972,380.00)
419006	INT INC-ST TAX PMT	-	-	(18,449.42)	-
419103	DIVS-NON ASSOC CO	(112,500.00)	-	-	-
419104	INT INC-ASSOC CO-N/C	(312,093.50)	-	-	-
419105	INT INC-FED TAX PMT	(39,089.00)	-	-	-
419106	INT INC-ST TAX PMT	-	(300,000.00)	-	-
419200	OTHER INTEREST INC	(9,214.03)	-	-	-
419205	INTEREST INCOME FROM FINANCIAL HOLDINGS	(35,032.39)	(7,384.86)	(4,925.15)	-
419206	INTEREST INCOME FROM OTHER LOANS & RECEIVABLES	(850.21)	(114,737.19)	(791,297.44)	(1,247.40)
419207	INTEREST INCOME FROM SPECIAL FUNDS	(2,445,649.69)	(561,372.13)	(480,599.12)	(17,000.00)
419209	INT INC-ASSOC CO	-	(362,146.73)	(93,690.43)	(2,593.77)
419211	DIVIDENDS FROM OVEC	-	(137,500.00)	(78,750.00)	-
420002	INVESTMENT TAX CREDITS	(591,310.00)	-	-	-
420003	AMORTIZATION OF ITC	-	(314,308.00)	(130,847.00)	(3,050.00)
421001	MISC NONOPR INCOME	(531,209.36)	29,543.02	604,971.49	202,158.26
421003	KM LIFE INS - CASH SURRENDER VALUE	(2,590,236.01)	-	(1,090,215.00)	-
421101	GAIN-PROPERTY DISP	(1,156,881.85)	(3,206.08)	(79,614.30)	(365.09)
421201	LOSS-PROPERTY DISP	480,236.43	-	-	-
421550	MTM INCOME - NONHEDGING	357,647.97	(723,267.22)	(36,575.44)	(50,597.02)
421551	MTM INCOME - NONHEDGING - NETTING	(357,647.97)	-	-	-
421552	MTM INCOME - NONHEDGING - NETTING	-	(109,878.58)	36,575.44	(83,872.79)
426101	DONATIONS	467,635.47	404,785.82	521,730.83	30,501.93
426191	DONATIONS - INDIRECT	10,822.00	23,421.00	10,099.06	276.00
426201	LIFE INSURANCE	707,184.58	(1,854,760.91)	(1,911,865.62)	(163,627.14)
426301	PENALTIES	2,004,094.39	(304,992.27)	(28,634.86)	-
426401	EXP-CIVIC/POL/REL	256,009.03	59,470.49	113.09	10.33
426491	EXP-CIVIC/POL/REL - INDIRECT	709,116.17	710,088.51	906,200.17	192,160.07
426501	OTHER DEDUCTIONS	516,028.25	1,775,059.55	774,807.07	66,251.39
426525	UNCOLLECTIBLE NOTES - INDUSTRIAL AUTHORITY	-	-	411,140.00	-
426550	MTM LOSSES - NONHEDGING	33,061.19	(109,878.58)	941,782.96	(83,872.79)
426551	MTM LOSSES - NONHEDGING - NETTING	357,647.97	-	-	-
426556	MTM LOSSES - NONHEDGING - NETTING	-	109,878.58	(36,575.44)	83,872.79
426591	OTHER DEDUCTIONS - INDIRECT	301,486.93	201,857.58	306,758.73	11,797.37
<b>Total Other (Income)/ Expense - Net</b>		<b>\$ (28,450,681.68)</b>	<b>\$ (29,381,189.97)</b>	<b>\$ (6,133,131.99)</b>	<b>\$ (517,915.92)</b>





**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 20**

**Responding Witness: Valerie L. Scott**

- Q-20. Provide the Company's 2006, 2007, 2008 and 2009 (when available) Annual Reports to the Kentucky PSC.
- A-20. See attached CD in folder titled Question No. 20 for the Company's 2006, 2007 and 2008 Annual Report of Major Electric Utilities, Licensees, and Other. The 2009 report will be provided when available.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 21**

**Responding Witness: Valerie L. Scott**

Q-21. Provide the monthly financial and operating reports for every month from October 2006 to the present.

A-21. See attached CD in folder titled Question No. 21



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 22**

**Responding Witness: S. Bradford Rives**

Q-22. Provide the twelve months-ending return on common equity for each month from January 2006 to the present.

A-22. KU does not prepare the return on common equity on a monthly basis. Please refer to KPSC-1 Question No. 38 to obtain the return on common equity for year ends previous to 2009.

Below is schedule showing the return on common equity as of December 31, 2009.

Year Ended (a)	Electric Operations (b)	Gas Operations (c)	Total Company (d)	Kentucky Jurisdiction (e)	Other Jurisdiction (f)
December 31, 2009	6.13%	0.00%	6.13%	6.80%	1.53%



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 23**

**Responding Witness: Paul W. Thompson**

Q-23. Please supply a copy of KU's latest Ten Year Demand Forecast.

A-23. Please see the attached schedule.

**Projected Forecasted Peak Demands (MW)**

<b>Year</b>	<b>KU</b>
2010	4,513
2011	4,579
2012	4,649
2013	4,668
2014	4,790
2015	4,888
2016	4,968
2017	4,971
2018	5,049
2019	5,081





**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 24**

**Responding Witness: Valerie L. Scott**

Q-24. Please list all year end closing and adjusting accounting entries, both internal and those made by your external auditors for 2006, 2007, 2008 and 2009.

A-24. See attached for all internal year end entries. There were no entries made by the external auditors.



**KENTUCKY UTILITIES COMPANY**  
 Month Ending  
 December 2006  
**JOURNAL ENTRY INDEX**

DESCRIPTION	DAY	DUE
INTEREST ACCRUAL ON NOTES PAYABLE TO FIDELIA	73	3
IMEA/IMPA TC2 RECEIVABLE	74	X
	75	N/A
	76	N/A
	77	N/A
	78	N/A
	79	N/A

DESCRIPTION	DAY	DUE
LIMESTONE USAGE	34	X
NEGATIVE GENERATION	35	4
GROSS MARGIN RECLASS	36	X
LIMESTONE PURCHASES	37	4
LOOP OPERATION REGULATION KWH	38	4
ACCUE MISO EXPENSES	39	3
TRUE-UP OF PREVIOUS MONTH MISO DAY 2	40	X

DESCRIPTION	DAY	DUE
<b>MISCELLANEOUS JOURNAL ENTRIES</b>		
ADJUST CWIP AND STORES FOR INVENTORY ERROR	137	X
RECLASSIFY ENGINEERING OVERHEAD ACCTS	138	X
ALLOCATE TRMS CHARGES	139	X
RECLASSIFY MELDHAL EXPENSES	140	X
RECLASSIFY YTD GM FUELSRC	141	X
POSTING OF LATE CASH NOT BOOKED IN EFT DEC 2006	142	X
INSURANCE RECOVERY	143	X
INTEREST INCOME RECLASS	144	X
ACCUE IMEA/IMPA RECEIVABLE	145	X
CLEAR FRINGE BENEFIT BALANCES	146	X
ADJUST FUEL TASK BALANCES	147	X
CLEARING STORES ACCOUNTS	148	X
CORRECT EKPC AIR	149	X
RESERVE FOR UNCOLLECTIBLE ACCTS	150	X
RECLASS MISC AIR-UNBILLED AIR	151	X
MARGIN ACCOUNT RECLASS	152	X
ACCUE EMPLOYEE RELOCATION EXPENSES	153	X
TRANSMISSION INVENTORY ADJUSTMENT	154	X
YEAR END PAYROLL TAX ADJUSTMENT	155	X
CLEAR BALANCE OF TINDALL ACCRUAL	156	X
EXCESS CONGETION REVENUE ACCRUAL	157	X
TO MOVE PINEVILLE CHARGES TO CORRECT ACCT	158	X
TO REVERSE GREEN ACCRUAL	159	X
AIR EMISSION FEES ACCRUAL - 2006	160	X
COAL BAL TRUE UP - DOLLARS AND STATISTICS	161	X
TRANSPORTATION CLEARING ACCOUNT ADJUSTMENT	162	X
UK CAER PAYMENT	163	X
CLEAR VHSO	164	X
CURRENT MONTH OIS SALES & PURCHASES XM EXP BROKER	165	X
UK CAER PAYMENT	166	X
TO MOVE SWAP DEBIT PAYABLE TO RECEIVABLE	167	X
FAS 112 YE ADJUSTMENT	168	X

DESCRIPTION	DAY	DUE
<b>JOINTLY OWNED CT'S (JES #1-90)</b>		
LG&E PORTION OF GAS USAGE ON JOINTLY OWNED CT'S	81	5
	82	N/A
<b>BALANCE SHEET TRANSACTIONS (JES 91-110)</b>		
TAXES ON AUTO AND TRAILER LICENSE	91	4
FUEL RECEIPTS	92	N/A
PC LOAN AVR TRUEUP	93	4
FUEL INVENTORY ADJUSTMENT	94	QTR
TRANSFER WORKERS COMP TO A/P	95	4
DIFFERENCE BETWEEN VAC PAY TAKEN AND ACCR	96	QTR-5
TRANSFER CLEARING ACCT BALANCE TO DEF CREDITS	97	QTR-5
RECLASS FREIGHT, MISC. TAX ON INVENTORY ACCOUNT	98	QTR-5
MISCELLANEOUS SUNDRY CORRECTIONS	99	5
FASB 133	100	X
	101	X
	102	N/A
	103	N/A
UNPAID RAIL CAR EXPENSES	104	4

DESCRIPTION	DAY	DUE
<b>OTHER STANDARD ENTRIES</b>		
SPARE PARTS DEFERRAL	111	QTR-3
RECORD APPROPRIATED RETAINED EARNINGS	112	N/A
	113	YRLY
	114	N/A
	115	N/A
	116	N/A
	117	N/A

DESCRIPTION	DAY	DUE
<b>MISCELLANEOUS JOURNAL ENTRIES</b>		
NOV 06 EKPC NL-DECEMBER 06	123	X
ESCHEAT CHECK	124	X
CORRECT INTEREST INCOME ACCOUNT	125	X
REVERSAL OF NOVEMBER 2006 LATE CASH POSTING	126	X
RECLASS MISO OTHER TO NEW ACCT	127	X

**KENTUCKY UTILITIES COMPANY**  
 Month Ending  
 December 2006  
**JOURNAL ENTRY INDEX**

DESCRIPTION	DAY	DUE
CLEAR VHSO ENDING BALANCES	169	X
TO CLEAR A&G EXPENSES	170	X
INCREASE WORKERS COMP RESERVE	171	X
CORRECT LIMESTONE PURCHASES STAT	172	X
PENSION ACCOUNTING PRE-FAS 158	173	X
PENSION ACCOUNTING FAS 158	174	X
FAS 106	175	X
ACCOUNTING FOR CHANGE TO FAS 158	176	X
RECLASS LGE DYN PAYMENT TO KU	177	X
ACCRUAL FOR EKPC REFUND PYMT NL ADJ & TAX EFFECTS	178	X
RECLASS EXCESS CONGESTION REVENUE ACCRUAL	179	X
RECLASS PRODUCT FOR SAP VALIDATION ERROR	180	X
ADJUST RETAINED EARNINGS FOR SAP	181	X
RECLASSIFY REG ASSETS & LIAB TO CURRENT	182	X

CORRECT G/L ACCOUNT - FUNDING ACCOUNT	128	X
CHANGE DISTRIBUTION ON INTEREST INCOME ACCOUNT	129	X
TO RECORD INVESTMENT INCOME IN TRUST	130	X
TEMPORARY INVESTMENT IN TEREST	131	X
REVERSE 3RD QTR PERC INVENTORY DEFERRAL	132	X
RECORD INTEREST INCOME	133	X
REVERSAL OF NOVEMBER 2006 LATE CASH POSTING	134	X
RECLASSIFY INTEREST	135	X
ACCRUAL FOR MISO YEARLY FTR REVENUE	136	X

DAY  
DUE

**DESCRIPTION**  
**ACCOUNTS PAYABLE JOURNAL ENTRIES (LES. 200-299)**

	200	N/A
	201	N/A
	202	N/A
	203	N/A
	204	N/A
	205	N/A
	206	N/A
	207	N/A
	208	N/A
	209	N/A
	210	N/A
	211	N/A
	212	N/A
	213	N/A
	214	N/A
	215	N/A
	216	N/A
	217	N/A
	218	N/A

DESCRIPTION

**PAYROLL JOURNAL ENTRIES (LES. 300-399)**

KU MONTHLY DECEMBER 2006	300	X
PAY PERIOD ENDING 11/25/06	301	X
PAY PERIOD ENDING 12/9/06	302	X
PAY PERIOD ENDING 12/23/06	303	X
CORRECTIONS ORACLE/PSVOLTS BALANCING	304	X
CORRECTION AP2004 2005 VOID CHECKS	305	X
ERTAXES TRU UP REVERSAL	306	X
CORRECTIONS ORACLE/PSVOLTS BALANCING	307	X
PO1 LABOR WILBURN	308	X
BOBBY JOE YEARLY STD VS WORK COMP	309	X
LUSTER OVERPAYMENT	310	X
	311	N/A
	312	N/A
	313	N/A
	314	N/A
	315	N/A
	316	N/A
	317	N/A
	318	N/A

**KENTUCKY UTILITIES COMPANY**  
 Month Ending  
 December 2006  
 JOURNAL ENTRY INDEX

DAY	DESCRIPTION	DUE
219		N/A
220		N/A
250	DECEMBER VA SALES TAX ACCRUAL	X
251	RECLASS DEBIT AP TXNS	X
252	POSTED INVOICE ACCRUAL	X
253	PLANT ACCRUAL	X
254		N/A
255		N/A
256		N/A
257		N/A
258		N/A
259		N/A
260		N/A
261		N/A
262		N/A
263		N/A
319		N/A
320		N/A
321		N/A
322		N/A
323		N/A
324		N/A
325		N/A
326		N/A
327		N/A
328		N/A
329		N/A
330		N/A
331		N/A
332		N/A
333		N/A
334		N/A
335		N/A

DAY	DESCRIPTION	DUE
400		X
401		X
402		X
403		X
404		N/A
405		X
406		X
407		X
408		X
409		X
410		X
411		X
412		X
413		X
414		X
415		X
416		X

DAY	DESCRIPTION	DUE
500		N/A
501		X
502		X
503		X
504		N/A
505		X
506		X
507		N/A
508		N/A
509		X
510		X
511		X
512		N/A
513		X
514		X
515		N/A
516		X

DAY	DESCRIPTION	DUE
400		X
401		X
402		X
403		X
404		N/A
405		X
406		X
407		X
408		X
409		X
410		X
411		X
412		X
413		X
414		X
415		X
416		X

DAY	DESCRIPTION	DUE
500		N/A
501		X
502		X
503		X
504		N/A
505		X
506		X
507		N/A
508		N/A
509		X
510		X
511		X
512		N/A
513		X
514		X
515		N/A
516		X

DAY	DESCRIPTION	DUE
400		X
401		X
402		X
403		X
404		N/A
405		X
406		X
407		X
408		X
409		X
410		X
411		X
412		X
413		X
414		X
415		X
416		X

**KENTUCKY UTILITIES COMPANY**

Month Ending

December 2006

**JOURNAL ENTRY INDEX**

TO TRANSFER CHARGES FROM O&M TO 107/108 PER REQUEST	417	X
TRANSFER CHARGES	418	X
TO TRANSFER CHARGES FROM O&M TO 107/108 PER REQUEST	419	X
RESERVE ENTRY	420	X
TRANSFER RWIP	421	X

ADJUSTMENT OF AR BAD DEBT RESERVE	517	X
KU REV RECLASS ENTRY FOR BILLED REVENUES	518	X
	519	N/A
RECORD HEAP BAD DEBT EXPENSE	520	X
	521	N/A
RESTATE CUST CREDIT A/R BALANCE AS A LIABILITY	522	X
KU ACCRUAL TO RECOGNIZE SECOND MO LAG OF ECR FACTC	523	X
KU ACCRUAL TO RECOGNIZE FIRST MO LAG OF ECR FACTOR	524	X
TRANS SERV SALES & PURCH ASSOC W/TVA AREA LOADS	525	X
TRANSMISSION SERVICE REV/EXP-EKPC	526	X
	527	N/A
OFF SYS SALES & TRANSMISSION SERVICE CUSTOMERS	528	X
RECLASS DSM BALANCES	529	X
AMORTIZATION OF PCS ASSESSMENT PREPAYMENT	530	X
TO RECORD RETAIL AND MUNICIPAL CUST CNT STATS	531	X
MISO SCHED 10 AMORTIZATION	532	X
CORR OF CIS ENTRY FOR SEPA PWR CREDITS KWH & DOLLAR	534	X
ECR ADJUSTMENT FOR RATE CASE	551	X
ACCRUAL OF INTEREST ON CUSTOMER DEPOSITS-ODP	572	X
CURRENT MONTH ODP FREE KWH USAGE	578	X
PROVISION FOR ODP REV SUB TO REFUND-FUEL RECOVERY	579	X
	580	N/A
ACCRUAL OF ODP UNBILLED REVENUE DOLLARS AND KWH	581	X
ODP RECLASS ENTRY FOR BILLED REVENUES	588	X
KU/ODP OTHER KWH USES AND KWH LOSSES	599	X

**TAX JOURNAL ENTRIES (JES 600-699)**

CURRENT AND DEFERRED TAX EXPENSE	600	X
PROV FOR TAXES OTHER THAN INCOME TAXES	601	X
REVERSE 3RD QTR TAX PROVISION	602	X
EST TAX REVERSAL	603	X
FAS 109/71 4TH QUARTER ENDING	604	X
REVERSAL OF KY & VA ITC	605	X
SALES TAX ACCRUAL & MISC TAX ADJ	606	X
	607	N/A
REVERSAL OF FAS 109/71 3RD QUARTER	608	X
RECORD 2006 ITC FOR TC2 PROJECT	609	X
FAS 109/71 4TH QUARTER ENDING	610	X
	611	N/A
FAS 109/71	612	X
RECORD 2006 ITC FOR TC2 PROJECT	613	X

**KENTUCKY UTILITIES COMPANY**

Month Ending

December 2007

**JOURNAL ENTRY INDEX**

DESCRIPTION	DAY DUE	DESCRIPTION	DAY DUE
<b>CASH (JES 1-9)</b>		<b>INTEREST EXPENSE (JES 41-50)</b>	
CASH RECEIPTS	1 3 X	INTEREST ON LONG-TERM DEBT	41 3 X
RECORDING CASH DISBURSEMENTS	2 3 X	INTEREST ON OWENSBORO FUNDS	42 0 X
CREDIT CASH ADJUSTMENT	3 5 X	AMORTIZATION OF DEBT PREMIUM & EXP	43 0 X
REVERSE PREVIOUS MONTH CREDIT CASH ADJ.	4 1 X		44
FUNDING WIRE TRANSFERS BETWEEN ACCOUNTS	5 3 X		45
POSTING OF LATE CASH	6 X	<b>SALES AND OTHER INCOME (JES 46-50)</b>	
REVERSAL OF PREVIOUS MONTH LATE CASH	7 X	ELECTRIC TRANSMISSION SALES TO TVA	46 X
<b>SALES AND OTHER INCOME (JES 9-19)</b>		ELECTRIC TRANSMISSION SALES TO EKPC	47 X
INTEREST EARNED ON DEPOSITS OF BOND PROCEEDS	8 X		49
SETTLED EL SWAP MARGIN ACCT. BROKER FEE TRANS	9 QTR-3 X	<b>MISCELLANEOUS OPERATING EXPENSES (JES 51-70)</b>	
DIVIDENDS RECEIVABLE	10 X	AMORTIZE PREPAIDS	51 3 X
FAC OVER/UNDER RECOVERY	11 X	TRANSFER CHARGES TO NON-LABOR	52 X
EQUITY IN EARNINGS OF SUBSIDIARY - EEI	12 0 X	ADMINISTRATIVE AND GENERAL EXPENSES TRANSFERRED	53 5 X
ELECTRIC SWAP REVENUES & EXPENSES	13 X	AMORTIZATION OF ICE STORM EXPENSES	54 2 X
OFF SYSTEM SALES & PUR. TRANSMISSION EXP. BROKER FEES-CTS	14 5 X	CLEAR PREPAID INSURANCE	55 3 X
UNBILLED AVR TO BILLED AVR ENTRY - OSS	15 5 X		56
RECORD FUTURE TRANSACTIONS	16 4 X	AMORTIZE CHANGE IN CASH VALUE & ANNUAL PREMIUM	57 0 X
MISO TRANSMISSION REVENUES	17 4 X	ACCUE MONTHLY PAYMENTS TO SPP & TVA	58 X
HEDGING FOR CASH FLOW TRANSACTIONS	18 4 X	TO RECORD INTEREST REC FOR INT EARNED ON BOA ACCOUNT	59 X
TRUE-UP BETWEEN AR & AP FOR MISO DAY 2 ACTIVITY	19 X	PREPAID VEHICLE LICENSE	60 X
		JURISDICTIONALIZE BENEFITS	61
<b>WHOLESALE ELECTRIC EXPENSES (JES 20-40)</b>		TRANSFER DAMAGE CLAIMS TO RECEIVABLES	62 5 X
RECLASS FUEL EXPENSE TO OSS	20 4 X	FERC ELECTRIC ANNUAL CHARGES	63 3 X
ACCUE FOR AIR EMISSION FEES	21 1 X		64 2 X
RECORD EMISSION ALLOWANCE USAGE	22 3 X	SUPPLEMENTAL INTEREST	66
TO RECORD HAEFLING OIL USAGE	23 X	AMORTIZATION OF FREE RENT & RENT EXP-CARROLLTON OFFI	67 3 X
MARK TO MARKET NETTING ENTRY	24 X	ACCURED LABOR	68 X
GAS USED IN ELECTRIC GENERATION	25 5 X	RESERVE FOR UNCOLLECTIBLE ACCOUNTS-SUNDRIES	69 X
MAN NETTING ENTRY	26 X		70
MARK TO MARKET	27 4 X	<b>INTERCOMPANY ENTRIES (JES 71-79)</b>	
GENERATION STATISTICS	28 4 X	INTERCOMPANY INTEREST	71 2 X
OWENSBORO PURCHASED POWER ADJUSTMENT	29 0 X	INTEREST ACCRUAL ON NOTES PAYABLE TO FIDELIA	72
AMORTIZATION OF CONSTRUCTION FUND CREDIT (OMU)	30 2 X	IME/AMPA TC2 RECEIVABLE	73 3 X
OMU EXCESS EMISSION ALLOWANCES	31 3 X		74
OMU BACKUP POWER EMISSION ALLOWANCES	32 3 X		
RECORD NOX EMISSION ALLOWANCES	33 3 X		
TRANSFER LIMESTONE BURNED TO PLANT PROJECT	34 X		
NEGATIVE GENERATION	35 X		



**KENTUCKY UTILITIES COMPANY**

Month Ending

December 2007

**JOURNAL ENTRY INDEX**

DESCRIPTION	DAY	DUE	
GROSS MARGIN RECLASS	36		X
LOOP OPERATION REGULATION KWH	37		
ACCURUE MISO EXPENSES	38	4	X
TRUE-UP OF PREVIOUS MONTH MISO DAY 2	39	3	X
	40		X
ACCURUE IMEA-IMPA RECEIVABLE FOR TC2	75		X
REVERSE IMEA-IMPA RECEIVABLE FOR TC2	76		X
CORRECT TC2 COST RECOVERY - Q4	77		X
CORRECT TC2 PROJECT COST ALLOCATION	78		X
	79		

DAY  
DUE

**MISCELLANEOUS JOURNAL ENTRIES**

DESCRIPTION	DAY	DUE
GH3 FLUOR FEE CREDIT	123	
PJM NON-ENERGY CHARGE-DEC07 ACCRUAL	124	
KU EXPENSE RECLASS - Q3	125	
KU FUEL DEPT EXPENSE RECLASS - Q1	126	
ADJUST INVENTORY FOR KU RAILCAR PROPERTY TAX CORREC	127	
REVERSE ADVERTISING EXPENSE RECLASS FROM NOV	128	
RECLASS PROPRIETARY SWAP SETTLEMENTS	129	
KU FUEL DEPT EXPENSE RECLASS - Q2	130	
KU FUEL DEPT EXPENSE RECLASS - Q3	131	
POSTING OF QTRLY EARLY CASH FOR KU	132	
RECLASS JANUARY-JUNE MAN NETTING PROP ENTRY-KU	133	
RECLASS FR ACCTS 561402, 561802, 575704 TO 928002	134	
INTL TRAVEL EXP RECLASS - Q1	135	
INTL TRAVEL EXP RECLASS - Q2	136	
INTL TRAVEL EXP RECLASS - Q3	137	
INTL TRAVEL EXP RECLASS - Q4	138	
MOVE PROJECT AND TASKS FOR UK PROJECT	139	
Q2 INTL TRAVEL RECLASS FM PROJ ENGINEERING	140	
Q3 INTL TRAVEL RECLASS FM PROJ ENGINEERING	141	
Q4 INTL TRAVEL RECLASS FM PROJ ENGINEERING	142	
ALLOCATE TRMS CHARGES	143	
CORRECT UNPOSTED AVR IN G/L INTERFACE	144	
RELIEVE CUSTOMER ADVANCE ACCOUNT FOR COSTS INCURR	145	
TO REVERSE PREVIOUS QTR FERF INVENTORY DEFERRAL	146	
2005 & 2006 INTL TRAVEL RECLASS FM PROJ ENGINEERING	147	
FUELS DEPT YEAR END ACCRUAL - KU	148	
MOVE LINE LOCATING EXP & 34.5KV CHGS	149	
REVERSE J164-0110-1107	150	
RECORD REGULUS CASH SETTLEMENT BETWEEN LGE AND KU	151	
CLEAR FRINGE BENEFIT BALANCES	152	
EMPLOYEE RECOGNITION BTL RECLASSES	153	
REVERSE SEPT J130-FINAL ALLOCATION SUMMARY FOR POMEI	154	
ACCURUE SAMARITAN HOSPITAL BANKRUPTCY	155	
EKPC INTERCONNECTION AGREEMENT ADJ	156	

DAY  
DUE

**JOINTLY OWNED CTS (JES 91-90)**

DESCRIPTION	DAY	DUE
LG&E PORTION OF GAS USAGE ON JOINTLY OWNED CTS	81	5
	82	
	83	
	84	
<b>BALANCE SHEET TRANSACTIONS (JES 91-110)</b>		
TAXES ON AUTO AND TRAILER LICENSE	91	4
RECLASS PROPERTY TAX ACCRUAL FROM AP TO TAX	92	QTR
FUEL RECEIPTS	93	4
	94	
FUEL INVENTORY ADJUSTMENT	95	4
TRANSFER WORKERS COMP TO A/P	96	QTR-5
DIFFERENCE BETWEEN VAC PAY TAKEN AND ACCR	97	QTR-5
TRANSFER CLEARING ACCT BALANCE TO DEF CREDITS	98	QTR-5
RECLASS FREIGHT MISC. TAX ON INVENTORY ACCOUNT	99	5
MISCELLANEOUS SUNDRY CORRECTIONS	100	
	101	
	102	
	103	
	104	
	105	

**OTHER STANDARD ENTRIES**

DESCRIPTION	DAY	DUE
SPARE PARTS DEFERRAL	111	QTR-3
	112	
	113	
<b>ACCOUNTS PAYABLE JOURNAL ENTRIES (JES 250-299)</b>		
	200	
	201	
	202	
	203	
	204	
	205	
DECEMBER VA SALES TAX ACCRUAL	250	
RECLASS DEBIT AP TXNS	251	

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DESCRIPTION	DAY	DUE	X
POSTED INVOICE ACCRUAL	252		X
PLANT ACCRUAL	253		X
PROJ ENG ACCRUAL	254		X
OTHER ACCRUALS	255		X
RECLASS DEBIT AP TXNS	256		X
	257		
ACCRUE MINE SAFETY CHARGES	157		X
DEC 07 EXPENSES RECLASSES	158		X
CORRECT PRODUCT CODE FOR \$55M EQUITY CONTRIBUTION	159		X
ADVERTISING EXPENSE RECLASS-DEC 07 (F. CUZICK)	160		X
TRANSFER HOLIDAY MEALS & RECOGNITION EXP	161		X
DEC07 OFFICER PROCARD GAS CHARGES RECLASS TO CAP C	162		X
KULEKPC SETTLEMENT	163		X
TRANSFER CHARGES	164		X
RECLASS INCORRECT TASKS FROM DISBURS REQUEST	165		X
ACCRUE RECEIVABLE FOR UK PROJ & RELIEVE CUST ADVANCE	166		X
CLEAR VHSD	167		X
ACCRUE YEAR-END RECEIVABLE FOR DAVISS CO	168		X
RECLASS MISO SALE PPA FROM DEC-J014	169		X
RECLASS 186 CREDITS	170		X
CORRECT MONTH EL SWAP TRANSACTIONS-KU	171		X
CLEARING STORES ACCOUNTS FOR YE	172		X
YEAR END PAYROLL TAX ADJUSTMENT	173		X
RCLS P JM OCT PPAS-AP TO UNBILLED AR	174		X
ADD PROJECT AND TASK TO GYPSUM INVOICE	175		X
CORRECT EPRI DUES DISTRIBUTION	176		X
TO CLEAR A&G EXPENSES	177		X
CORRECT TC 2 PROJECT COST ALLOCATION ERROR	178		X
CLEAR VHSD ENDING BALANCES	179		X
RECLASS BETWEEN 131070 & 131092	180		X
ADJ CR CASH ADH FOR LATE ENTRY J180-0110-1207	181		X
TRANSFER ALLOWANCES TO NEW ACCOUNT	182		X
TO CORRECT PRODUCT	183		X
RECLASS DEFERRED TAXES	184		X
CORRECT AIR ALLOWANCE PRODUCT CODE	185		X
ADJUST RETAINED EARNINGS FOR SAP	186		X

**DESCRIPTION**

**DUE**

DESCRIPTION	DAY	DUE	X
PAYROLL JOURNAL ENTRIES (JES 300-388)	300		X
KU MONTHLY DEC 2007	301		X
PAY PD END 12.08.07			

DESCRIPTION	DAY	DUE	X
POSTED INVOICE ACCRUAL	252		X
PLANT ACCRUAL	253		X
PROJ ENG ACCRUAL	254		X
OTHER ACCRUALS	255		X
RECLASS DEBIT AP TXNS	256		X
	257		

**DESCRIPTION**

**DUE**

DESCRIPTION	DAY	DUE	X
PROPERTY ACCOUNTING JOURNAL ENTRIES (JES 400-499)	400		X
DEC07 ARO DEPR NEUTRALITY	401		X
TO ACCRUE COR ON UNDERLYING ARO ASSETS	402		X
MISCELLANEOUS ACCOUNTS RECEIVABLES	403		X
TO CAPITALIZE LABOR FOR INSTALLATION OF METERS	404		X
TO REVERSE 25% OF TC2 AFUDC	405		X
DEC 07 REVERSE NOV 07 DEPR BACKLOG ENTRY	406		X
REVERSAL OF NOV 07 TRANSFER CHARGES	407		X
TRANSFER CHARGES	408		X
REVERSE AP SALES TAX ADJUSTMENTS	409		X
TRANSFER CHARGES	410		X
DEC07 FIN47 ARO DEPRECIATION	411		X
DEC07 ARO FASB 143 ADDL DEPR & NEUTRALITY	412		X
CORR EXP TYPE FOR TC2 & EW BROWN COMMON	413		X
TC2 CAPITALIZED PROPERTY TAX	414		X
SALVAGE DEPRECIATION	415		X
RECLASS CHARGES PRIOR TO BR FGD UNITIZATION & RETIRE	416		X
CORRECT TASK CHARGES FO UNITIZATION - BLANKETS	417		X
GH3 FGD NON-FLUOR REVERSAL PER REQUEST	418		X
GH3 FGD ACCRUAL AND ALLOCATION PER REQUEST	419		X
CORRECT TASK CHARGES FO UNITIZATION - BLANKETS	420		X
	421		X

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TRANSFER CHARGES	422	X
RECLASS 107 CHARGES TO O&M PER REQUEST	423	X
RECLASS O&M TO CAPITAL PER REQUEST	424	X
CORRECT GAIN ACCOUNT ON LAND RETIREMENTS	425	X
RECLASS CAPITAL TO O&M PER REQUEST	426	X
CORRECT TASKS ON BLANKETS FOR PROCESSING	427	X
TRANSFER CHARGES	428	X
GH3 FGD ACCRUAL REVERSAL PER PROJ ENGR	429	X
TRANSFER CHARGES	430	X
TRANSFER CHARGES	431	X
TRANSFER CHARGES	432	X

PAY PD END 12.22.07	302	X
RELOCATION TAXES 12.07	303	X
ORACLE BALANCING 12.07	304	X
REVERSAL OF MTHLY BURDEN ACCRUAL	305	X
CCS MANUALS 12.31.07	306	X
MAKING FRIENDS 2007	307	X
1EON TRIP KU	308	X
	309	
	310	
	311	
	312	
	313	
	314	
	315	

DESCRIPTION		DUE
<b>TAX JOURNAL ENTRIES (JES 600-699)</b>		
CURRENT AND DEFERRED TAX EXPENSE	600	X
PROV FOR TAXES OTHER THAN INCOME TAXES	601	X
TAX PROVISION REVERSAL 3RD QUARTER 2007	602	X
EXT TAX REVERSAL	603	X
FAS 109771 4TH QUARTER ENDING	604	X
	605	
SALES TAX ACCRUAL & MISC TAX ADJ	606	X
REVERSE KY & VA ITC	607	X
REVERSAL OF JUNE FAS 109771 3RD QUARTER	608	X
RECLASS DEFERRED TAXES	609	X
RECLASS OF INTEREST ON TELEPHONE EXCISE CREDIT	610	X
ITC T/C2 - 4TH QUARTER	611	X
EXPO (FIN 48) - 4TH QUARTER	612	X
	613	
	614	
	615	

DESCRIPTION		DUE
<b>REVENUE ACCOUNTING JOURNAL ENTRIES (JES 500-599)</b>		
RECOGNITION OF KUJODP UNCOLLECTIBLE ACCOUNTS EXPENSE	501	X
ACCRUAL OF INTEREST ON CUSTOMER DEPOSITS-KU	502	X
CLEAR UNCOLLECTIBLE ACCOUNTS FOR THE YEAR	503	X
	504	
TRUE UP FOR OVERUNDER COLLECTION OF ECR	505	X
KU FRANCHISE FEE PAYABLE ACCRUAL	506	X
	507	
RELIEVE AR/ASSIGN COSTS OF LG&E GAS STATION BILLING IN	510	X
ACCRUAL OF KU UNBILLED REV DOLLARS AND KWH	511	X
	512	
ENTRY TO CLEAR G/L ACCOUNT 142999, OIS SUSPENSE	513	X
XFR EXP INCURRED FROM DEF DEBITS TO DSM COST REC REV	514	X
	515	
AMORTIZATION OF KU/CALFUCG MERGER SURCREDIT SETTLEM	516	X
ADJUSTMENT OF AR BAD DEBT RESERVE	517	X
REV RECLASSIFICATION ENTRY FOR BILLED REVENUES	518	X
	519	
RECORD HEAR BAD DEBT EXPENSE	520	X
	521	
RESTATE CUST CREDIT AVR BALANCE AS A LIABILITY	522	X
ACCRUAL TO RECOGNIZE SECOND MONTH LAG OF ECR FACTO	523	X

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ACCUAL TO RECOGNIZE FIRST MONTH LAG OF ECR FACTOR	524	X
TRANSMISSION SERVICE CUSTOMERS	528	X
RECLASS DSM BALANCES	529	X
AMORTIZATION OF PSC ASSESSMENT PREPAYMENT	530	X
TO RECORD RETAIL AND MUNICIPAL (RESALE) CUST CT STATS	531	X
MISO SCHED TO AMORTIZATION	532	X
TO RECORD GREEN ENERGY RECEIPTS	535	X
CORRECTION FOR CUST PMT PSTD TO WINTERCARE IN ERROF	551	X
CLOSE DSM ACCOUNTS FOR THE YEAR	553	X
VDT AND MSR OVER/UNDER	554	X
ADJUST ALLOWANCE FOR BAD DEBTS	555	X
ACCUAL OF INTEREST ON CUST DEPOSITS-ODP	572	X
CURRENT MONTH ODP FREE KWH USAGE	578	X
PROV FOR ODP REV SUBJ TO REFUND-FUEL RECOVERY	579	X
ACCUAL OF ODP UNBILLED REV DOLLARS AND KWH	581	X
ODP REV RECLASSIFICATION ENTRY FOR BILLED REVENUES	588	X
KU-ODP OTHER KWH USES AND KWH LOSSES	599	X

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DESCRIPTION	DAY DUE	DEPT	DESCRIPTION	DAY DUE	DEPT
<b>CASH (JES 1-9)</b>			<b>INTEREST EXPENSE (JES 41-50)</b>		
CASH RECEIPTS	1 3	FAR X	INTEREST ON LONG-TERM DEBT	41 3	FAR X
RECORDING CASH DISBURSEMENTS	2 3	FAR X	INTEREST ON OWENSBORO FUNDS	42 0	FAR X
CREDIT CASH ADJUSTMENT	3 5	FAR X	AMORTIZATION OF DEBT PREMIUM & EXP	43 0	FAR X
	4	N/A		44	
FUNDING WIRE TRANSFERS BETWEEN ACCOUNTS	5 3	FAR X		45	
	6	N/A	<b>SALES AND OTHER INCOME (JES 9-19: 46-50)</b>		
	7	N/A	ELECTRIC TRANSMISSION SALES TO TVA	46	EMA X
<b>SALES AND OTHER INCOME (JES 9-19: 46-50)</b>			ELECTRIC TRANSMISSION SALES TO EKPC	47	EMA X
INTEREST INCOME ON TRUST (SPECIAL DEPOSIT)	8	FAR X	ACCURE MISO EXIT FEE REFUNDS	48	EMA X
SETTLED EL SWAP. MARGIN ACCT. BROKER FEE TRANS	9	EMA X			
DIVIDENDS RECEIVABLE	10 QTR-3	FAR X	<b>WHOLESALE ELECTRIC EXPENSES (JES 20-40: 49)</b>		
FAC OVER/UNDER RECOVERY	11	RAD X	HOOSIER MISO HOLD HARMLESS PAYMENT	49	EMA X
EQUITY IN EARNINGS OF SUBSIDIARY - EEI	12 0	FAR X			
ELECTRIC SWAP REVENUES & EXPENSES	13	EMA X	<b>MISCELLANEOUS OPERATING EXPENSES (JES 41-70)</b>		
OFF SYSTEM SALES & PUR. TRANSMISSION EXP. BROKER FEES-CTS	14 5	EMA X	HONEYWELL AMORTIZATION (Not Required until Jan 2009)	51 3	RAR
UNBILLED AVR TO BILLED AVR ENTRY - OSS	15 5	EMA X	LEGAL EXPENSE RECLASS	52	RAR
STATS FOR 3RD PARTY TRANSMISSION REVENUE	16	EMA X	ADMINISTRATIVE AND GENERAL EXPENSES TRANSFERRED	53 5	RAR X
MISO TRANSMISSION REVENUES	17 4	RAR X	AMORTIZATION OF ICE STORM EXPENSES	54 2	RAR X
	18	N/A	CLEAR PREPAID INSURANCE	55 3	FAR X
	19	EMA X	REVERSE WORKERS' COMPENSATION ACCRUAL	56	RAR X
TRUE-UP BETWEEN AR & AP FOR MISO DAY 2 ACTIVITY			AMORTIZE CHANGE IN CASH VALUE & ANNUAL PREMIUM	57 0	FAR X
			ACCURE MONTHLY PAYMENTS TO SPP. TVA & OSI	58	RAR X
<b>WHOLESALE ELECTRIC EXPENSES (JES 20-40: 49)</b>			TO RECORD INTEREST REC FOR INT EARNED ON BOA ACCOUNT	59	FAR X
RECLASS FUEL EXPENSE TO OSS	20 4	RAR X	PREPAID VEHICLE LICENSE	60	RAR X
ACCURE FOR AIR EMISSION FEES	21 1	RAR X	MISCELLANEOUS PREPAIDS	61	RAR X
RECORD EMISSION ALLOWANCE USAGE	22 3	RAR X	JURISDICTIONALIZE BENEFITS	62 5	RAR X
TO RECORD HAEFLING OIL USAGE	23	RAR X	TRANSFER DAMAGE CLAIMS TO RECEIVABLES	63 3	FAR X
MARK TO MARKET NETTING ENTRY	24	EMA X	FERC ELECTRIC ANNUAL CHARGES	64 2	RAR X
BROWN CT GAS USAGE	25 5	RAR X	MISO OTHER & ADMIN CHARGES AND PJM OTHER CHARGES	65	EMA X
MAN NETTING ENTRY	26	EMA X		66	
MARK TO MARKET	27 4	EMA X	SUPPLEMENTAL INTEREST	67 3	FAR X
GENERATION STATISTICS	28 4	RAR X	AMORTIZATION OF FREE RENT & RENT EXP-CARROLLTON OFFI	68	FAR X
OWENSBORO PURCHASED POWER ADJUSTMENT	29 0	FAR X	ACCURED LABOR	69 QTR	RAR X
AMORTIZATION OF CONSTRUCTION FUND CREDIT (OMU)	30 2	FAR X	RESERVE FOR UNCOLLECTIBLE ACCOUNTS-SUNDRIES	70 QTR	FAR X
OMU EXCESS EMISSION ALLOWANCES	31 3	RAR X			
OMU BACKUP POWER EMISSION ALLOWANCES	32 3	EMA X	<b>INTERCOMPANY ENTRIES (JES 71-79)</b>		
NOX EMISSION ALLOWANCES	33 3	RAR X	INTERCOMPANY INTEREST	71 2	FAR X
TRANSFER LIMESTONE BURNED TO PLANT PROJECT	34	RAR X		72	

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DESCRIPTION	35	5	RAR	X
NEGATIVE GENERATION			RAR	X
GROSS MARGIN RECLASS	36		RAR	X
BOOK PJM ACTUALS FOR PRIOR MONTH	37		EMA	X
LOOP OPERATION REGULATION KWH	38	4	RAR	X
ACCUE MISO EXPENSES	39	3	EMA	X
TRUE-UP OF PREVIOUS MONTH MISO DAY 2	40		EMA	X

DESCRIPTION	73	3	FAR	X
INTEREST ACCRUAL ON NOTES PAYABLE TO FIDELIA			FAR	X
IMEA/IMPA TC2 RECEIVABLE	74		RAR	X
ACCUE IMEA-IMPA RECEIVABLE FOR TC2	75		RAR	X
	76			
CORRECT TC2 COST RECOVERY	77	QTR	RAR	X
CORRECT TC2 PROJECT COST ALLOCATION	78	QTR	RAR	X

DESCRIPTION	DUE	DEPT
<b>JOINTLY OWNED CTS (LINES 91-90)</b>		
HAERLING GAS PURCHASES AND USAGE	81	5
GAS BORROWED FROM THE PIPELINE AT THE BROWN CTS	82	
	83	
	84	
	85	
	86	
	87	
	88	
	89	
	90	

DESCRIPTION	DUE	DEPT
<b>MISCELLANEOUS JOURNAL ENTRIES</b>		
RECLASS TPS BTW UNBILLED AND BILLED AR	123	EMA
CORRECT TC 2 AFUDC PROJECT COST ALLOCATION	124	FAR
CAPITAL CONTRIBUTION FIDELIA LOAN EEI 4TH QTR DIVIDEND	125	FAR
MANUAL TRMS COST ALLOCATIONS	126	BUSH
JAMES LAWSUIT SETTLEMENT	127	RAR
CORRECT LOCATION 5623 VARIABLE COSTS	128	RAR
ALLOCATE TRMS CHARGES	129	RAR
RECLASS TO CORRECT COMPANY	130	FAR
ACCUE BROWN NSR NOV SETTLEMENT	131	RAR
	132	N/A
CARBON STORAGE REGULATORY ASSET	133	RAR
FOLY DEVELOPMENT CORRECT INVOICE POSTING	134	FAR
RTP RECLASS	135	RAR
ADJUST PREPAID ACCOUNT	136	RAR
ACCUE LETTER OF CREDIT FEES	137	FAR
AR UPLOAD UNPOSTED CORRECTION	138	FAR
ACCUE MISO RSG RESETTLEMENT	139	EMA
ACCUE PAYMENT FOR SCHEDULE 2 OVERCHARGE	140	EMA
NORTH LIMESTONE PCB ACCRUAL	141	RAR
RECORD GAS TRANSFER FROM BROWN TO TRIMBLE CO CTS	142	RAR
CLEARING STORES ACCOUNTS FOR YE	143	RAR
RTP RECLASS	144	RAR
TO CLEAR BANK RECONCILING ITEMS	145	FAR
RECLASS TASK TO UNBILLED AVR TO BILLED AVR ENTRY - OSS	146	EMA
NORTH LIMESTONE PCB ACCRUAL	147	RAR
MISO SECA SETTLEMENT ACCRUAL ADJUSTMENT	148	EMA
IKE STORM REGULATORY ASSET	149	RAR
RECLASS BONDS FROM LT TO ST	150	FAR
TO CLEAR A&G EXPENSES	151	RAR
ACCUE LEGAL FEES	152	FAR
TRANSFER CHARGES TO NEW ACCOUNTS	153	RAR

DESCRIPTION	DUE	DEPT
<b>BALANCE SHEET TRANSACTIONS (LINES 91-110)</b>		
TAXES ON AUTO AND TRAILER LICENSE	91	4
RECLASS PROPERTY TAX ACCRUAL FROM AP TO TAX	92	QTR
BROWN CT GAS PURCHASES	93	4
UK MED PROJECT ACCOUNTS RECEIVABLE ACCRUAL	94	FAR
BROWN CT FUEL INVENTORY ADJUSTMENT	95	4
WORKERS COMPENSATION	96	QTR
RECLASS 143 AND 186 CREDITS (jit)	97	FAR
TRANSFER CLEARING ACCT BALANCE TO DEF CREDITS	98	QTR-5
RECLASS FREIGHT, MISC. TAX ON INVENTORY ACCOUNT	99	5
MISCELLANEOUS SUNDRY CORRECTIONS	100	FAR
DAVIESS COUNTY PROJECT ACCOUNTS RECEIVABLE ACCRUAL	101	FAR
	102	
	103	
	104	
	105	
	106	
	107	
	108	
	109	

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DESCRIPTION	DAY	DUE	DAY	DUE
SALES TAX REFUND O&M	154		RAR	X
ADJUST RETAINED EARNINGS FOR SAP	156		RAR	X
CORRECT - AR TO AP MIS2	195		EMA	X

DESCRIPTION	DAY	DUE	DAY	DUE
OTHER STANDARD ENTRIES	110			
SPARE PARTS DEFERRAL	111	QTR-3	FAR	X
	112			
	113			
	114			
	115			
	116			
	117			

**ACCOUNTS PAYABLE JOURNAL ENTRIES (JES 250-299)**

DESCRIPTION	DAY	DUE	DAY	DUE
DECEMBER VA SALES TAX ACCRUAL	250			X
RECLASS DEBIT AP TXNS	251			X
POSTED INVOICE ACCRUAL	252			X
PLANT ACCRUAL	253			X
PROJ ENG ACCRUAL	254			X
OTHER ACCRUALS	255			X
COD ACCRUAL	257			X
ADDITIONAL KU OTHER ACCRUALS	258			X

**PROPERTY ACCOUNTING JOURNAL ENTRIES (JES 400-499)**

DESCRIPTION	DAY	DUE	DAY	DUE
PROPERTY ACCOUNTING JOURNAL ENTRIES (JES 400-499)				
ARO DEPRECIATION NEUTRALITY	400			X
ARO ACRETION	401			X
TO ACCRUE COB ON UNDERLYING ARO ASSETS	402			X
KU MISC ACCOUNTS RECEIVABLES	403			X
TO CAPITALIZE LABOR FOR INSTALLATION OF METERS	404			X
25% TC2 AFUDC REVERSAL	405			X
REVERSAL OF PREVIOUS MONTH MANUAL DEPRECIATION CALCULATION	406			X

**PAYROLL JOURNAL ENTRIES (JES 300-399)**

DESCRIPTION	DAY	DUE	DAY	DUE
KU MONTHLY DEC 2008	300			X
EXPAT DEC 2008	301			X
PAY PD END 12-06-08	302			X
PAY PD END 12-20-08	303			X
ORACLE BALANCING 12.08	304			X
MAKING FRIENDS 08	305			X
CCS MANUALS 2008	306			X
RELOCATIONS 2008	307			X
MONTHLY BURDEN ACCRUAL	308			X

**REVENUE ACCOUNTING JOURNAL ENTRIES (JES 500-599)**

DESCRIPTION	DAY	DUE	DAY	DUE
REVENUE ACCOUNTING JOURNAL ENTRIES (JES 500-599)				
RECOGNITION OF KU/ODP UNCOLLECTIBLE ACCOUNTS EXPENSE	501			X
ACCRUAL OF INTEREST ON CUSTOMER DEPOSITS-KU	502			X
CLEAR UNCOLLECTIBLE ACCOUNTS FOR THE YEAR	503			X
TRUE UP FOR OVERUNDER COLLECTION OF ECR	505			X
KU FRANCHISE FEE PAYABLE ACCRUAL	506			X
RELIEVE A/R ASSIGN COSTS OF LG&E GAS STATION BILLING IN	510			X
ACCRUAL OF KU UNBILLED REVENUE DOLLARS AND KWH	511			X





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DESCRIPTION	DAY DUE	DEPT	DESCRIPTION	DAY DUE	DEPT
<b>CASH (JES 1-9)</b>			<b>INTEREST EXPENSE (JES 41-49)</b>		
CASH RECEIPTS	1 3	FAR X	INTEREST ON LONG-TERM DEBT	41 3	FAR X
RECORDING CASH DISBURSEMENTS	2 3	FAR X	INTEREST ON OWENSBORO FUNDS	42 0	FAR X
CREDIT CASH ADJUSTMENT	3 5	FAR X	AMORTIZATION OF DEBT PREMIUM & EXP	43 0	FAR X
	4		RECLASS OF CURRENT PORTION AMORTIZATION	44 QTR	FAR X
FUNDING WIRE TRANSFERS BETWEEN ACCOUNTS	5 3	FAR X		45	
	6		<b>SALES AND OTHER INCOME (JES 9-19; 46-48)</b>		
	7		ELECTRIC TRANSMISSION SALES TO TVA	46	EMA X
<b>SALES AND OTHER INCOME (JES 9-19; 46-48)</b>			ELECTRIC TRANSMISSION SALES TO EKPC	47	EMA X
INTEREST INCOME ON TRUST (SPECIAL DEPOSIT)	8	FAR X	ACCURE MISO EXIT FEE REFUNDS	48	EMA X
SETTLED EL SWAP, MARGIN ACCT, BROKER FEE TRANS	9	EMA X			
DIVIDENDS RECEIVABLE	10 QTR-3	FAR X	<b>WHOLESALE ELECTRIC EXPENSES (JES 20-40; 49)</b>		
FAC OVER/UNDER RECOVERY	11	RAD X	HOOSIER MISO HOLD HARMLESS PAYMENT	49	EMA X
EQUITY IN EARNINGS OF SUBSIDIARY - EEI	12 0	FAR X	<b>MISCELLANEOUS OPERATING EXPENSES (JES 50-70)</b>		
ELECTRIC SWAP REVENUES & EXPENSES	13	EMA X	AMORTIZE 2008 RATE CASE EXPENSES	50	RAR X
OFF SYSTEM SALES & PUR. TRANSMISSION EXP. BROKER FEES-CTS	14 5	EMA X	KMPA TRANSMISSION REVENUE & EXPENSE	51	EMA X
UNBILLED AVR TO BILLED AVR ENTRY - OSS	15 5	EMA X	LEGAL EXPENSE RECLASS	52	RAR
STATS FOR 3RD PARTY TRANSMISSION REVENUE	16	EMA X	ADMINISTRATIVE AND GENERAL EXPENSES TRANSFERRED	53 5	RAR X
MISO TRANSMISSION REVENUES	17 4	RAR X	AMORTIZATION OF ICE STORM EXPENSES	54 2	RAR
INTERCOMPANY TRANSMISSION REVENUE & EXPENSE FOR MUNICIPAL	18	EMA X	CLEAR PREPAID INSURANCE	55 3	FAR X
TRUE-UP BETWEEN AR & AP FOR MISO DAY 2 ACTIVITY	19	EMA X	RECLASS BROWN LIMESTONE EXPENSE	56	RAR X
			AMORTIZE CHANGE IN CASH VALUE & ANNUAL PREMIUM	57 0	FAR X
<b>WHOLESALE ELECTRIC EXPENSES (JES 20-40; 49)</b>			ACCURE MONTHLY PAYMENTS TO SPP, TVA & OSI	58	RAR X
RECLASS FUEL EXPENSE TO OSS	20 4	RAR X	TO RECORD INTEREST REC FOR INT EARNED ON BOA ACCOUNT	59	FAR X
ACCURE FOR AIR EMISSION FEES	21 1	RAR X	PREPAID VEHICLE LICENSE	60	FAR X
RECORD EMISSION ALLOWANCE USAGE	22 3	RAR X	MISCELLANEOUS PREPAIDS	61	RAR X
TO RECORD HAEFLING OIL USAGE	23	RAR X	JURISDICTIONALIZE BENEFITS	62 5	RAR X
MARK TO MARKET NETTING ENTRY	24	EMA X	TRANSFER DAMAGE CLAIMS TO RECEIVABLES	63 3	FAR X
BROWN CT GAS USAGE	25 5	RAR X	FERC ELECTRIC ANNUAL CHARGES	64 2	RAR X
MAN NETTING ENTRY	26	EMA X	MISO OTHER & ADMIN CHARGES AND P.U.M OTHER CHARGES	65	EMA X
MARK TO MARKET	27 4	EMA X	AMORTIZATION OF KU-EKPC SETTLEMENT PROCEEDINGS	66	RAR X
OWENSBORO PURCHASED POWER ADJUSTMENT	28 4	RAR X	MISO EXIT FEE AMORTIZATION	67	
AMORTIZATION OF CONSTRUCTION FUND CREDIT (OMU)	29 0	FAR X	AMORTIZATION OF FREE RENT & RENT EXP-CARROLLTON OFFI	68	FAR X
OMU EXCESS EMISSION ALLOWANCES	30 2	FAR X	ACCRUED LABOR	69 QTR	RAP X
OMU BACKUP POWER EMISSION ALLOWANCES	31 3	RAR X	RESERVE FOR UNCOLLECTIBLE ACCOUNTS-SUNDRIES	70 QTR	FAR X
RECORD NOx EMISSION ALLOWANCES (May-Sept only)	32 3	EMA X	<b>INTERCOMPANY ENTRIES (JES 71-79)</b>		
	33 3	RAR X	INTERCOMPANY INTEREST	71 2	FAR X

**KENTUCKY UTILITIES COMPANY**  
 Month Ending  
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**JOURNAL ENTRY INDEX**

DESCRIPTION	DUE	DEPT
TRANSFER LIMESTONE BURNED TO PLANT PROJECT	34	RAR
NEGATIVE GENERATION	35	RAR
GROSS MARGIN RECLASS	36	RAR
BOOK PJM ACTUALS FOR PRIOR MONTH	37	EMA
LOOP OPERATION REGULATION KWH	38	RAR
ACCURE MISO EXPENSES	39	EMA
TRUE-UP OF PREVIOUS MONTH MISO DAY 2	40	EMA
INTEREST ACCRUAL ON NOTES PAYABLE TO FIDELIA	72	RAR
IMEA/IMPA TC2 RECEIVABLE	73	RAR
ACCURE IMEA-IMPA RECEIVABLE FOR TC2	74	RAR
	75	RAR
	76	
CORRECT TC2 COST RECOVERY	77	RAR
CORRECT TC2 PROJECT COST ALLOCATION	78	RAR

DESCRIPTION	DUE	DEPT
HAFFLING GAS PURCHASES AND USAGE	81	RAR
GAS BORROWED FROM THE PIPELINE AT THE BROWN CTS	82	RAR
	83	
	84	
	85	
	86	
	87	
	88	
	89	
	90	

**MISCELLANEOUS JOURNAL ENTRIES**

DESCRIPTION	DUE	DEPT
RECLASS DSM CUST REFUNDS	123	RAR
KU-EKPC SETTLEMENT	124	RAR
TO ADJUST MA CHARGES BETWEEN TASKS	125	RAR
CLEAR ACCOUNT 186090	126	FAR
EKPC BAD DEBT RESERVE	127	FAR
RESERVE BALANCE ON INDUSTRIAL AUTHORITY NOTES	128	FAR
RECLASSIFY YTD ACTIVITY IN PRODUCT 350	129	CAD
RECLASS BETWEEN KU CASH ACCTS & MISC WRITE-OFF ADJUI	130	FAR
CLEARING STORES ACCOUNTS FOR YE	131	RAR
TO CLEAR A&G EXPENSES	132	RAR
TO TRUEUP 34 5 KV CHARGES	133	CAD
TO ADJUST MA CHARGES BETWEEN TASKS	134	RAR
TO ADJUST MA CHARGES BETWEEN TASKS	135	RAR
TO TRANSFER IMEA/IMPA BETWEEN PROJECTS	136	RAR
REDUCE SAMARITAN HOSPITAL BANKRUPTCY ACCRUAL	137	RAR
CORR BALANCE SHEET RECONS (PPA)	138	EMA
INCREASE SIZEMORE ACCRUAL	139	RAR
CABLE TV ATTACHMENT REVENUE AND UNEARNED REVENUE	140	RAD
RECLASS ENERGY IMBALANCE TASKS FOR ALL OF 2009	141	EMA
TRIMBLE COUNTY II COAL RECLASS	142	RAR
RECLASS CREDIT RECEIVABLE FOR MISO AND PJM TO PAYABL	143	EMA
TO RECORD UNPOSTED CASH	144	FAR
RECLASS CASH BETWEEN CASH ACCOUNTS	145	FAR
DYN A/P/PURCHASE POWER TRUE UP	146	EMA
RECLASS DYNEGY SHORT PAYMENT	147	EMA
TRIMBLE COUNTY II COAL RECLASS	148	RAR
ICE STORM TRANSFER - KU	149	RAR
RECLASS DTS PAYMENT	150	FAR
ACCURE LINES HOLDING BKTCY	151	RAR
ACCURE FOR RMSC LIABILITY CLAIMS	152	RAR

**QUANTILY OWNED CTS (JES 81-90)**

DESCRIPTION	DUE	DEPT
TAXES ON AUTO AND TRAILER LICENSE	91	FAR
RECLASS PROPERTY TAX ACCRUAL FROM AP TO TAX	92	RAR
BROWN CT GAS PURCHASES	93	RAR
UK MED PROJECT ACCOUNTS RECEIVABLE ACCRUAL	94	FAR
SUNDRY AIR ACCRUALS	95	FAR
WORKERS COMPENSATION	96	RAR
RECLASS 143 AND 186 CREDITS (Q1)	97	FAR
TRANSFER CLEARING ACCT BALANCE TO DEF CREDITS	98	RAR
RECLASS FREIGHT, MISC. TAX ON INVENTORY ACCOUNT	99	RAR
MISCELLANEOUS SUNDRY CORRECTIONS	100	FAR
ACCURE MARGIN CASH COLLATERAL AIR OR AP	101	EMA
ACCURAL OF LEGAL'S OUTSTANDING BONDS	102	FAR
RECLASS LT PORTION OF MTM ASSETS & LIABILITIES	103	EMA
RECLASS MISO EXIT REFUND B/T CURRENT & NON-CURRENT	104	EMA
CLEAR CCS REFUNDS	105	FAR
	106	
	107	
	108	

**BALANCE SHEET TRANSACTIONS (JES 91-110)**

DESCRIPTION	DUE	DEPT
RECLASS PROPERTY TAX ACCRUAL FROM AP TO TAX	91	FAR
BROWN CT GAS PURCHASES	92	RAR
UK MED PROJECT ACCOUNTS RECEIVABLE ACCRUAL	93	RAR
SUNDRY AIR ACCRUALS	94	FAR
WORKERS COMPENSATION	95	FAR
RECLASS 143 AND 186 CREDITS (Q1)	96	RAR
TRANSFER CLEARING ACCT BALANCE TO DEF CREDITS	97	FAR
RECLASS FREIGHT, MISC. TAX ON INVENTORY ACCOUNT	98	RAR
MISCELLANEOUS SUNDRY CORRECTIONS	99	RAR
ACCURE MARGIN CASH COLLATERAL AIR OR AP	100	FAR
ACCURAL OF LEGAL'S OUTSTANDING BONDS	101	EMA
RECLASS LT PORTION OF MTM ASSETS & LIABILITIES	102	FAR
RECLASS MISO EXIT REFUND B/T CURRENT & NON-CURRENT	103	EMA
CLEAR CCS REFUNDS	104	EMA
	105	FAR
	106	
	107	
	108	



**KENTUCKY UTILITIES COMPANY**  
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TRANSFER CHARGES	407	X	KU UNINVOICED ACCRUAL	512	X
RECLASS CHARGES FROM CAPITAL TO O&M RE-ALLOC CUST PAYMT	408	X	CLEAR SUSPENSE ACCOUNT	513	X
TRANSFER CHARGES	409	X	DSM PROGRAMS ACCRUAL	516	X
RECLASS PP DEPT TO CORRECT LOCATION FOR P/L FUEL	410	X	ADJUSTMENT OF AR BAD DEBT RESERVE	517	X
WRITE OFF FINAL BALANCES ON TRANSMISSION BLANKET CLEANUP	411	X	KU CCS EOM BILLED REVENUE	518	X
WRITE OFF CHARGES ON BLANKET WITH NO UNITIZABLE MATERIALS	412	X	RECORD HEA BAD DEBT EXPENSE	520	X
TRANSFER CHARGES	413	X	RECLASS CREDIT AR BALANCES AND LT DFA	522	X
TRANSFER CHARGES	414	X	ACCRUE 2ND MONTH ECR (FORECASTED PORTION)	523	X
RECLASS RWIP TO DWIP FOR BLANKET PROCESSING	415	X	ACCRUE 1ST MONTH ECR-FROM ECR FILING	524	X
RECLASS CHARGES	416	X	CCS WRITE OFF	527	X
TO WRITE OFF GH2 SCR PRELIM ENGR CHARGES	417	X	TRANSMISSION SERVICE CUSTOMERS	528	X
TRANSFER CHARGES	418	X	RECLASS DSM	259	X
WRITEOFF INVESTMENT CHARGES TO O&M	419	X	AMORTIZATION OF PSC ASSESSMENT PREPAYMENT	530	X
CLEANUP OF 108901/0675 CHARGES	420	X	KU BILLED KWH	532	X
TO CORRECT INSURANCE RECOVERY FOR CONSTRUCTION	421	X	GREEN ENERGY ACTIVITY	535	X
TRANSFER CHARGES	422	X	TO RECORD CUSTOMER COUNT	536	X
TO COLLECT BR FGD 107 TO 108 PER PROJ ENGR	423	X	ST CUSTOMER ADVANCE RECLASS	537	X
TO CORRECT GH FGD 107 TO 108 PER PROJ ENGR	424	X	DSM PROJECT/TASK CORRECTION	552	X
TO CORRECT TC2 107 TO 108 PER PROJ ENGR	425	X	DSM INTEREST CORRECTION	553	X
TRANSFER CHARGES	426	X	CORRECTION FOR DEPOSIT REFUNDS	554	X
RECLASSIFY 108 BALANCES	427	X	DSM RECLASS	555	X
RECLASSIFY BALANCES FOR LAND SALE THROUGH 102	428	X	TAMPERING CHARGES RECLASS	556	X
<b>TAX JOURNAL ENTRIES (JES 800-899)</b>			RECLASS DSM ACCOUNTS	557	X
PROV FOR TAXES OTHER THAN INCOME TAXES	601	X	ACCRUAL FOR MUJI KWH DOLLARS THAT BILLED IN WRONG MI	559	X
ACCRUE FOR VIRGINIA PROPERTY TAXES	602	X	TO ACCRUE FOR RATES SUBJECT TO REFUND	576	X
			TO ACCRUE FOR RATES SUBJECT TO REFUND	577	X
GROSS RECEIPTS/SCHOOL TAX	604	X	CURRENT MONTH ODP FREE KWH USAGE	578	X
			PROVISION FOR ODP REVENUE SUBJECT TO REFUND-FUEL REI	579	X
SALES TAX ACCRUAL & MISC TAX ADJ	606	X	ACCRUAL OF ODP UNBILLED REV DOLLARS AND KWH	581	X
REVERSE KY & VA ITC	607	X	ODP BILLED KWH	582	X
TRUE UP SALES TAX	608	X	ODP CCS EOM BILLED REVENUE	588	X
			ODP UNINVOICED ACCTS	589	X
ITC RECLASS	612	X			
TO RECLASS CURRENT TAX BALANCES	613	X			



KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010

Question No. 25

Responding Witness: Shannon L. Charnas/Ronald L. Miller

Q-25. List each change in accounting principles made by the Company during 2005, 2006, 2007, 2008, 2009 and 2010 to date.

a. For each such change, state the revenue and/or expense or capital impact in this filing.

A-25. The following changes in accounting principle were made by the Company during 2005, 2006, 2007, 2008, 2009 and 2010 to date. All changes in accounting principle were a result of newly issued authoritative literature.

KU adopted FIN 47, *Accounting for Conditional Asset Retirement Obligations, an interpretation of FASB Statement No. 143*<sup>4</sup>, effective December 31, 2005. There was no revenue and/or expense or capital impact in this filing as a result of this adoption.

KU adopted SFAS No. 158, *Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans*<sup>5</sup>, effective for the fiscal year ending December 31, 2006. This statement amended SFAS No. 87, *Employers' Accounting for Pensions*, SFAS No. 88, *Employers' Accounting for Settlements and Curtailments of Defined Benefit Pension Plans and for Termination Benefits*, SFAS No. 106 *Employers' Accounting for Postretirement Benefits Other Than Pensions*, and SFAS No. 132, *Employers' Disclosures about Pensions and Other Postretirement Benefits*. KU has addressed the effects of the adoption of SFAS No. 158 in its response to the KPSC-1 Question No. 51. There was no revenue and/or expense or capital impact in this filing as a result of this adoption.

KU adopted the provisions of FIN 48, *Accounting for Uncertainty in Income Taxes, an Interpretation of SFAS No. 109*<sup>6</sup>, effective January 1, 2007. KU has

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<sup>4</sup> The guidance in FIN 47 is now contained in FASB Accounting Standards Codification Topic 410, adopted effective September 30, 2009

<sup>5</sup> The guidance in SFAS 158 is now contained in FASB Accounting Standards Codification Topic 715, adopted effective September 30, 2009

<sup>6</sup> The guidance in FIN 48 is now contained in FASB Accounting Standards Codification Topic 740, adopted effective September 30, 2009

addressed the effects of FIN 48 in its response to KPSC-2 Question No. 46 which includes a \$246,000 adjustment to the test year to remove the effects of an additional reserve related to FIN 48. In addition, there was interest expense related to FIN 48 reserves of \$2,880 included in the test year.





**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information**

**Dated March 1, 2010**

**Question No. 26**

**Responding Witness: Valerie L. Scott**

- Q-26. Please list all procedures the Company follows to ensure that there was a proper assignment of costs to the test period and that the test period only includes charges incurred during the test period.
- A-26. In preparation of Exhibit 1 of the Company's application in this case a thorough review of the financial data for the test period was performed to insure that the costs included during the test period reflected only those costs applicable to the test period. Costs recorded during the test period that were not applicable to the test period were included in Exhibit 1 as proforma adjustments. A summary of the policies and procedures the Company follows to maintain its accounting records in accordance with the FERC Uniform System of Accounts follows. See also the responses to Question No. 17 and Question No.147.

**Corporate Accounting Policies**

- The Company's Operations and Maintenance/General and Administrative (O&M/G&A) Policy states "In general, all O&M/G&A expenditures should be included in the Commitment (i.e. budget) using the correct account number according to accounting guidelines, as determined by the Controller of each Division. In practice, expenses should be charged to the proper account number (Expense or Capital), regardless of which account contained the Commitment." The policy further provides, "On a monthly basis, each officer or officer direct-report will have responsibility for reporting on the status of actual O&M/G&A expenditures compared with the Commitment, for both the current month and year-to-date period."
- Expenditures are properly approved in accordance with the Company's Disbursement Policy and Authority Limit Matrix.
- The Company has a Purchasing Policy which states that the Company shall comply with all applicable federal, state and local laws, statutes, rules and regulations. As discussed previously, the FERC Uniform System of Accounts is followed to help determine the appropriate accounts charged.

### **Training and Resources**

- The Controller Department maintains an intranet site with links to the Uniform System of Accounts and other technical accounting guidance.
- In general, employees who code invoices receive guidance from the Accounting department. Accounting guidance regarding coding of invoices is further provided as necessary through operations personnel, whose responsibility is to further communicate to the appropriate employees in their respective areas.

### **Internal Procedures and Controls**

- Journal entry procedures are developed and followed to insure journal entries are prepared in accordance with Company policies and the Uniform System of Accounts.
- Monthly reviews of financial data, including variance analyses, are performed by accounting and operations personnel.
- Accounts Payable may also follow up on invoices that do not appear to be coded correctly and, as applicable, provide guidance to the person who coded the invoice directly and/or the appropriate operations personnel.
- The Company's general ledger system (Oracle) contains many cross validation rules that help prevent certain types of miscodings.
- Non-standard journal entries and any adjustments made during and after the test period are reviewed to determine whether adjustments relate to the test period or other periods. Appropriate adjustments are made to the test period to insure proper assignment of costs to the test period.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 27**

**Responding Witness: Valerie L. Scott**

Q-27. Provide a copy of the Company's two most recent management letters and recommendations received from the Company's independent auditors.

A-27. The Company has not received any management letters or any letters of recommendation from the Company's independent auditors since 2002.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 28**

**Responding Witness: S. Bradford Rives**

Q-28. List each internal audit completed, scheduled, or in progress at the Company for 2007, 2008, 2009 and 2010 to date. For each, list subject of audit, date of audit, date of report and title of report.

A-28. See attached.

Audit Name	Start Date	Report Date	Status	Audit Subject
2007 Internal Controls General	14-Jan-08	01-Feb-08	Complete	2007 Internal Controls Review
2008 Internal Controls System	05-Jan-09	19-Feb-09	Complete	2008 Internal Controls System Review
Accenture Contract (SAP-CCS Implementation Partner)	26-Jan-09	01-Apr-09	Complete	Accenture Contract (SAP-CCS Implementation Partner)
Accenture Contract (SAP-CCS Implementation Partner)	30-Jan-08	25-Jun-08	Complete	Accenture Contract (SAP-CCS Implementation Partner)
Accrual Process - Integrated with Ledger ICS Testing	28-Sep-09	10-Dec-09	Complete	Accrual Process - Integrated with Ledger ICS Testing
After the Fact Billing			Not Started	After the Fact Billing
Asbestos Management	02-Jul-07	14-Mar-08	Complete	Asbestos Management
Ash Pond BAP/GSP Trimble Co. (Riverside Group)	01-Feb-10		In Process	Ash Pond BAP/GSP Trimble Co. (Riverside Group)
Audit Committee Pre-Approval Process	21-Feb-07	27-Feb-07	Complete	Audit Committee Pre-Approval Process
Audit Committee Pre-Approval Process	18-Jan-08	01-Feb-08	Complete	Audit Committee Pre-Approval Process
Brown Ash Pond (Summit Construction)	28-Dec-09		In Process	Brown Ash Pond (Summit Construction)
Brown/Ghent FGDs (Fluor Enterprises Inc. Contract)	10-Feb-10		In Process	Brown/Ghent FGDs (Fluor Enterprises Inc. Contract)
Burden Calculations - Integrated with Ledger ICS Testing	21-Sep-09	08-Jan-10	Complete	Burden Calculations - Integrated with Ledger ICS Testing
Cash Management	29-Oct-08	20-Nov-08	Complete	Cash Management
Cash Management			Not Started	Cash Management
CEO Departmental Expenses	10-Feb-10		In Process	CEO Departmental Expenses
CIS-CCS Data Migration	28-May-09	19-Jun-09	Complete	System Conversion Data Migration Review
COBRA Health Insurance Benefits			Not Started	COBRA Health Insurance Benefits
Cognos Post Implementation Review	28-Aug-07	19-Feb-08	Complete	Post Implementation Review
Company Investigation Process	07-Jan-09	09-Apr-09	Complete	Company Investigation Process
Contractor Safety	04-Feb-08	14-Aug-08	Complete	Contractor Safety
Crane Safety	02-Jan-08	18-Jun-08	Complete	Crane Safety
CTS Application Process Review	06-Nov-09	04-Feb-10	Complete	Application Process Review
Customer Care and Service (CCS) System Consulting	05-Jan-09	09-Apr-09	Complete	Pre-Implementation System Consulting
Customer Information System, CIS	05-Jun-07	10-Jan-08	Complete	Application Review
Demand Conservation Program			Not Started	Demand Conservation Program

Audit Name	Start Date	Report Date	Status	Audit Subject
Demand Conservation Program Review	24-Jan-08	25-Jun-08	Complete	Demand Conservation Program Review
Devolved Purchasing	04-Sep-08	03-Feb-09	Complete	Devolved Purchasing
Distribution Equipment Tracking System	22-Jan-08	07-Apr-08	Complete	Application Review
DSM Load Control Contract (GoodCents)	11-Jan-10	19-Feb-10	Complete	DSM Load Control Contract (GoodCents)
E.ON U.S. Building Lease Operating Expenses	01-Apr-08	15-May-08	Complete	E.ON U.S. Building Lease Operating Expenses
E.ON US Building Lease Operating Expenses	09-Mar-07	02-Jul-07	Complete	E.ON US Building Lease Operating Expenses
Elizabethtown Bank Deposits		09-Feb-09	Complete	Elizabethtown Bank Deposits
Emission Allowance Activities	02-Feb-09	28-Apr-09	Complete	Emission Allowance Activities
Employee Expense Reimbursement	01-Oct-09	28-Jan-10	Complete	Employee Expense Reimbursement
Employee Expense Reimbursement	22-Jan-07	20-Jul-07	Complete	Employee Expense Reimbursement
Employee Expense Reimbursement			Not Started	Employee Expense Reimbursement
Energy Efficiency Consulting	31-Oct-08	11-Dec-08	Complete	Energy Efficiency Consulting
Energy Marketing Activities	26-Dec-07	11-Apr-08	Complete	Energy Marketing Activities
Energy Marketing Activities	05-Feb-09	21-Apr-09	Complete	Energy Marketing Activities
Energy Marketing Activities			Not Started	Energy Marketing Activities
Environmental Compliance			Not Started	Environmental Compliance
Environmental Compliance - Earlington	19-Sep-07	14-Feb-08	Complete	Environmental Compliance
Environmental Compliance - Ghent	15-Oct-07	13-Feb-08	Complete	Environmental Compliance
Environmental Cost Recovery Calculation	06-Jan-10		Not Started	Environmental Cost Recovery Calculation
Environmental Cost Recovery Calculation	05-Sep-07	07-Dec-07	Complete	Environmental Cost Recovery Calculation
Environmental Cost Recovery Data Inputs Consulting Review	01-Nov-07	20-Feb-08	Complete	Environmental Cost Recovery Data Inputs Consulting Review
Ethics Programs, Objectives and Activities	10-Feb-10		In Process	Ethics Programs, Objectives and Activities
EW Brown Ash Pond Contract (Bizzack Construction Inc)	02-Jan-08	27-Mar-08	Complete	EW Brown Ash Pond Contract (Bizzack Construction Inc)
External Environmental Audit Follow-Up	20-Jul-09	08-Dec-09	Complete	External Environmental Audit Follow-Up
External Environmental Compliance - Stone Road Operations	20-Dec-07	19-Mar-08	Complete	External Environmental Compliance
Fall Protection	11-Feb-07	17-Aug-07	Complete	Fall Protection



Audit Name	Start Date	Report Date	Status	Audit Subject
Federal and State Tax Law Changes	06-Mar-07	11-Apr-07	Complete	Federal and State Tax Law Changes
FERC Mandatory Reliability Standards Consulting	14-Nov-07	13-Feb-08	Complete	FERC Mandatory Reliability Standards Consulting
Field Office Management (Cash Handling)	14-Jan-10		In Process	Field Office Management (Cash Handling)
Fluor Enterprises Inc. Contract (Brown)	16-Jun-09	29-Sep-09	Complete	Fluor Enterprises Inc. Contract (Brown)
Fluor Enterprises Inc. Contract (Brown/Ghent FGD's)	31-Aug-07	10-Jan-08	Complete	Fluor Enterprises Inc. Contract
Fluor Enterprises Inc. Contract (FGD Ghent Limestone)	14-Apr-08	22-Jul-08	Complete	Fluor Enterprises Inc. Contract (FGD Ghent Limestone)
Fluor Enterprises Inc. Contract (FGD Ghent Unit 4)	21-Jul-08	30-Sep-08	Complete	Fluor Enterprises Inc. Contract Review
Fluor Enterprises Inc. Contract (Ghent Unit 1)	30-Dec-08	16-Apr-09	Complete	Fluor Enterprises Inc. Contract (Ghent Unit 1)
Franchise Agreements			Not Started	Franchise Agreements
Fraud Risk Management Program	12-Jan-10	10-Feb-10	Complete	Fraud Risk Management Program
Fuel Adjustment Clause	30-Mar-09	15-Jul-09	Complete	Fuel Adjustment Clause
Fuel Procurement	02-Sep-08	04-Dec-08	Complete	Fuel Procurement
Fuel Procurement	06-May-09	25-Aug-09	Complete	Fuel Procurement
Fuel Procurement			Not Started	Fuel Procurement
Fuel, Reagents, and Transportation Activities	06-Mar-07	04-Jun-07	Complete	Fuel, Reagents, and Transportation Activities
Fuelworx (Formerly CSMS) Post Implementation Review	22-Oct-07	23-Jan-08	Complete	Application Post Implementation Review
Gas Pipeline Damage Prevention	22-Jan-10		In Process	Gas Pipeline Damage Prevention
HIPAA Compliance			Not Started	HIPAA Compliance
Home Energy Assistance Program	07-Jan-09	08-May-09	Complete	Home Energy Assistance Program
Internal Controls - Audit Committee Pre-Approval Process	08-Jan-09	15-Jan-09	Complete	Internal Controls - Audit Committee Pre-Approval Process
Internal Controls - Audit Committee Pre-Approval Process	15-Jan-10	26-Jan-10	Complete	Internal Controls - Audit Committee Pre-Approval Process
Internal Controls - Program Management	01-Jan-09	22-Feb-10	Complete	Internal Controls - Program Management
International Accounting Standards Conversions	25-Jul-07	29-Nov-07	Complete	International Accounting Standards Conversions
Internet Prescription Drug Program	12-May-08	18-Sep-08	Complete	Internet Prescription Drug Program
Irby Construction Contract (New Trans Line - MC to Hardin Co)	31-Jul-08	15-Oct-08	Complete	Irby Construction Contract (New Trans Line - MC to Hardin Co)

Audit Name	Start Date	Report Date	Status	Audit Subject
IT Governance	21-Dec-09	14-Jan-10	Complete	IT Governance
Job Briefings			Not Started	Job Briefings
Joint E.ON Audit - Grid Power Loss	10-Oct-07	01-Feb-08	Complete	Grid Power Loss
Joint E.ON Audit - Health and Safety	04-Jun-08	30-Sep-08	Complete	Health and Safety
Joint E.ON Audit - Insurance Management	18-May-07	30-Jul-07	Complete	Insurance Management
Joint E.ON Audit - Investment Post Completion Audit	17-Apr-08	27-Jun-08	Complete	Investment Post Completion Audit
Joint E.ON Audit - Maintenance Management Gas	23-Jul-07	04-Jan-08	Complete	Maintenance Management Gas
Joint E.ON Audit - Reporting CO2 Emissions	29-Apr-08	11-Jul-08	Complete	Reporting CO2 Emissions
Joint E.ON Audit - Reporting Structures	01-Apr-08	27-Jun-08	Complete	Reporting Structures
Joint E.ON Audit Claim Management	08-Sep-09	16-Nov-09	Complete	Claims Management
Joint E.ON Audit Municipal/Industrial Customer Sales	31-Mar-09	30-Jun-09	Complete	Municipal/Industrial Customer Sales
Joint E.ON Audit Project Risk Identification/Assessment	31-Aug-09	16-Nov-09	Complete	Project Risk Identification/Assessment
Lightriver Technologies Inc. Contract	02-Sep-08	09-Dec-08	Complete	Lightriver Technologies Inc. Contract
Long Term Disability Insurance			Not Started	Long Term Disability Insurance
Lost and Unaccounted for Gas	07-Feb-10		In Process	Lost and Unaccounted for Gas
Manager Discretionary Funds and Petty Cash (Cash Handling)	13-Jan-10		In Process	Manager Discretionary Funds and Petty Cash (Cash Handling)
Mercer Contract Audit	28-Feb-07	10-Jul-07	Complete	Mercer Contract Audit
Meter Reading Contracts Review	09-Sep-09	04-Jan-10	Complete	Meter Reading Contracts Review
Motorola Radio System Upgrade Contract (Motorola)	17-Jul-08	05-Nov-08	Complete	Motorola Radio System Upgrade Contract (Motorola)
MRO Contract (Brownstown) (Maintenance, Repair and Overhaul)			Not Started	MRO Contract (Brownstown) (Maintenance, Repair and Overhaul)
Near Misses	19-Oct-09	18-Jan-10	Complete	Near Misses
NERC Reliability Standards	06-Jul-09	26-Jan-10	Complete	NERC Reliability Standards
NERC Reliability Standards (Including Cyber Security)	05-Jan-10		In Process	NERC Reliability Standards (Including Cyber Security)
NERC/FERC Reliability Standards - 2008	12-Aug-08	14-Jan-09	Complete	NERC/FERC Reliability Standards - 2008
Officer Expense Reimbursements			Not Started	Officer Expense Reimbursements

Audit Name	Start Date	Report Date	Status	Audit Subject
OMU Maintenance Invoice Review	05-Oct-09	22-Jan-10	Complete	OMU Maintenance Invoice Review
On-line Bill Payment - Transactis Contract	21-Apr-08	17-Sep-08	Complete	On-line Bill Payment - Transactis Contract
Oracle 11i	27-Oct-08	29-Jan-09	Complete	Application Upgrade Post Implementation Review
Payroll/PeopleSoft	15-Jan-09	17-Sep-09	Complete	Payroll/PeopleSoft Application Review
PCI-DSS/Bill Matrix Review	17-Mar-08	22-May-08	Complete	PCI-DSS/Bill Matrix Review
Pension Manager Program Review	04-Feb-08	16-Jul-08	Complete	Pension Manager Program Review
Pension Plans	05-Feb-07	02-May-07	Complete	Pension Plans Compliance Review
Peoplesoft	24-Mar-08	10-Nov-08	Complete	Application Post Implementation Review
Petty Cash Handling	01-Feb-07	01-Nov-07	Complete	Petty Cash Handling
PowerPlan Post Implementation Review	29-Oct-08	29-Jan-09	Complete	Application Post Implementation Review
Procurement Cards	27-Feb-09	29-Jun-09	Complete	Procurement Cards
Procurement Cards			Not Started	Procurement Cards
Procurement Cards - 2007	05-Oct-07	15-Jan-08	Complete	Procurement Cards Review
PSM/RMP Audit - Ghent	27-Apr-09	31-Jul-09	Complete	Process Safety Management / Risk Management Planning Programs
Rate Mechanism Process Review Follow-Up	07-Feb-07	27-Mar-07	Complete	Rate Mechanism Process Review Follow-Up
Records and Retention - General			Not Started	Records and Retention - General
Remittance Processing Contract	23-Oct-08	07-Jan-09	Complete	Remittance Processing Contract
Retirement Plan Process	06-Oct-09	04-Feb-10	Complete	Retirement Plan Process
Retirement Plan Process - Transaction Testing			Not Started	Retirement Plan Process - Transaction Testing
Revenue Cycle Audit	30-Sep-09		In Process	Revenue Cycle Audit
Sales of Scrap and Miscellaneous Materials	20-Feb-09	01-Jul-09	Complete	Sales of Scrap and Miscellaneous Materials
SAP (CCS Post Implementation)	17-May-09	17-Sep-09	Complete	Post Implementation Review
SAP-CCS Data Conversion/Interface/Product Testing Review			Complete	Data Conversion/Interface/Product Testing Review
Sedimentation and Erosion Controls Compliance	22-Oct-07	15-Mar-08	Complete	Sedimentation and Erosion Controls Compliance
Southwest Power Pool Contract	16-Feb-09	07-May-09	Complete	Southwest Power Pool Contract

Audit Name	Start Date	Report Date	Status	Audit Subject
TC II Labor Rates	03-Mar-09	22-Apr-09	Complete	TC II Labor Rates
TC II Labor Rates 2009	14-Sep-09	13-Nov-09	Complete	TC II Labor Rates 2009
Tennessee Valley Authority (TVA) Contract	09-Mar-09	30-Jun-09	Complete	Tennessee Valley Authority Contract
Timekeeping Audit	04-Feb-08	18-Jul-08	Complete	Timekeeping Audit
Transmission Control Center/Data Center Contract	02-Apr-07	23-Aug-07	Complete	Transmission Control Center/Data Center Contract
Trimble II	30-Jan-07	11-May-07	Complete	Trimble County II Contract
Trimble II Contract Audit	12-Feb-08	27-Jun-08	Complete	Trimble II Contract Audit
Trimble II Contract Audit	10-Feb-09	27-May-09	Complete	Trimble II Contract Audit
Trimble II Contract Audit	10-Feb-10		In Process	Trimble II Contract Audit
Vehicle Accident Process	08-Jul-09	05-Jan-10	Complete	Vehicle Accident Process
Vehicle Fueling (Fleet One)	15-Feb-10		In Process	Vehicle Fueling (Fleet One)
Vehicle Leasing Program			Not Started	Vehicle Leasing Program
Xerox Corp. Contract	10-Feb-07	23-Jul-07	Complete	Xerox Corp. Contract



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 29**

**Responding Witness: Lonnie E. Bellar**

Q-29. Provide a copy of the Company's most recent management and operations audit.

A-29. A focused management audit evaluating the operational and managerial aspects of the fuel procurement functions of KU and LG&E was the most recent management audit. A copy of the final report can be obtained at the internet address listed below.

[http://psc.ky.gov/agencies/psc/hot\\_list/m\\_audit/ku\\_lge/kulge\\_foc\\_mgmt\\_021704.pdf](http://psc.ky.gov/agencies/psc/hot_list/m_audit/ku_lge/kulge_foc_mgmt_021704.pdf)



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 30**

**Responding Witness: Lonnie E. Bellar/Counsel**

- Q-30. List each proposed pro forma entry which was considered in this filing but not made and state the reason(s) why the entry was not made.
- A-30. All decisions regarding which adjustments to include in the application in this proceeding were made in consultation with legal counsel. Any response to this question necessarily requires the Company to reveal the contents of communications with counsel and the mental impressions of counsel, which information is protected from disclosure by the attorney-client privilege and the work product doctrine.





**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 31**

**Responding Witness: Shannon L. Charnas**

- Q-31. Please provide an explanation of all items included in the following accounts (by subaccount if any) and provide the appropriate jurisdictional amounts for the year ended 2006, 2007, 2008 and 2009:
- a. Other Accounts Receivable,
  - b. Accrued Utility Revenues,
  - c. Miscellaneous Deferred Debits,
  - d. Miscellaneous current and accrued liabilities, and
  - e. Other Deferred Credits.
- A-31. KU does not maintain its books in the manner necessary to produce a jurisdictional balance sheet. The attached Kentucky jurisdictional balance sheet was developed by allocating remaining balances based on appropriate methodologies.
- a.-e. See attached.

**Kentucky Utilities Company**  
**Case No. 2009-00548**  
**Explanation of Specified Balance Sheet Accounts**

Account Description	December 31, 2009			December 31, 2008			December 31, 2007		
	Total Company Amount	Allocator	KY Jurisdiction Balance	Total Company Amount	Allocator	KY Jurisdiction Balance	Total Company Amount	Allocator	KY Jurisdiction Balance
<b>Accrued Utility Revenues (b)</b>									
142008 WHOLESALE SALES ACCOUNTS RECEIVABLE-UNBILLED	\$ 8,976.96	-	\$ -	\$ 517,390.88	-	\$ -	\$ 566,724.96	-	\$ -
173001 ACCRUED UTIL REVENUE	75,680,687.84	85.471%	64,685,000.00	60,007,000.00	94.386%	56,638,000.00	58,867,000.00	94.967%	55,904,000.00
<b>Total Accrued Utility Revenues</b>	<b>75,689,664.80</b>		<b>64,685,000.00</b>	<b>60,524,390.88</b>		<b>56,638,000.00</b>	<b>59,433,724.96</b>		<b>55,904,000.00</b>
<b>Other Accounts Receivable (a)</b>									
142002 A/R - UNPOSTED CASH	(14,105.56)	100.00%	(14,105.56)	-	-	-	-	-	-
143007 ACCTS REC - NON PROJECT UTIL ACCT USE ONLY	23,607.68	87.321%	20,614.47	2,920.55	87.732%	2,562.26	11,994.00	87.940%	10,547.52
143011 INSURANCE CLAIMS	-	-	-	(105.69)	-	(92.72)	-	-	-
143012 ACCTS REC - MISCELLANEOUS	11,089,426.30	87.321%	9,683,401.34	6,077,200.13	87.732%	5,331,649.22	6,817,167.75	87.940%	5,995,017.32
143022 ACCTS REC - BEYOND THE METER	197,294.41	87.321%	172,279.51	33,798.81	87.732%	29,652.37	21,394.31	87.940%	18,814.16
143024 A/R MUTUAL AID	1,803.18	87.321%	1,574.56	43,261.00	87.732%	37,953.74	-	-	-
143030 EMPLOYEE PAYROLL ADVANCES	1,392.12	87.321%	1,215.61	-	-	-	-	-	-
<b>Total Other Accounts Receivable</b>	<b>11,299,418.13</b>		<b>9,864,979.93</b>	<b>6,157,074.80</b>		<b>5,401,724.86</b>	<b>6,850,556.06</b>		<b>6,024,379.00</b>
<b>Miscellaneous Deferred Debits (c)</b>									
183301 PRELIM SURV/INV-ELEC	2,247,136.51	87.321%	1,962,222.76	4,492,923.42	87.732%	3,941,731.57	1,667,653.45	87.940%	1,466,534.44
183302 PRELIMINARY SURV/INV ELEC - LT	78,304.82	87.321%	68,376.58	-	-	-	-	-	-
184301 GASOLINE-TRANSP	4,101,515.83	89.326%	3,663,733.58	3,251,772.67	89.199%	2,900,548.70	1,921,259.29	88.952%	1,708,998.56
184304 VEHICLE REPR-TRANSP	8,437,458.44	89.326%	7,536,872.01	6,094,225.31	89.199%	5,435,988.03	3,832,421.92	88.952%	3,409,015.95
184306 CLOSED 02/08 - GARAGE OP EXP-TRANSP	-	-	-	-	-	-	99,200.00	-	88,240.38
184307 ADMIN/OTH EXP-TRANSP	785,106.67	89.326%	701,306.98	584,098.56	89.199%	521,010.07	397,882.24	88.952%	353,924.21
184308 VALUE-ADD SVCSTR	625,445.62	89.326%	558,687.62	470,952.81	89.199%	420,085.20	338,531.07	88.952%	301,130.16
184309 DIESEL FUEL-TRANSP	4,233,351.35	89.326%	3,781,497.42	3,356,896.29	89.199%	2,994,317.92	1,923,817.23	88.952%	1,711,273.90
184310 CLOSED 02/08 - TELECOM VEHICLE RADIO/COMPUTER CHANGE-OUT OVERHEADS	-	-	-	-	-	-	9,365.98	-	8,331.23
184312 RENT/STORAGE-TRANSP	21,829,333.00	89.326%	19,499,342.13	15,753,311.34	89.199%	14,051,796.18	10,061,734.83	88.952%	8,950,114.37
184313 TELECOM VEHICLE RADIO / COMPUTER EXPENSES	155,619.81	89.326%	139,009.47	104,831.92	89.199%	93,509.02	78,651.64	88.952%	69,962.21
184314 LICENSE/TAX-TRANSP	476,793.60	89.326%	425,902.23	339,327.51	89.199%	302,676.75	256,539.70	88.952%	228,197.19
184315 DEPRECIATION-TRANSP	245,386.82	89.326%	219,195.04	191,284.19	89.199%	170,623.58	143,359.96	88.952%	127,521.55
184317 CLOSED 02/08 - VEHICLE PART / RURAL VENDOR ADMINISTRATION	-	-	-	-	-	-	54,404.13	-	48,393.56
184318 TRANSPORTATION CLEARING ACCOUNT ADJUSTMENT	2,732.93	89.326%	2,441.23	-	-	-	-	-	-

**Kentucky Utilities Company**  
**Case No. 2009-00548**  
**Explanation of Specified Balance Sheet Accounts**

December 31, 2006

Account Description	Total Company Amount	Allocator	KY Jurisdiction Balance	Explanation of Amounts Included in Accounts
<b>Accrued Utility Revenues (b)</b>				
142008 WHOLESale SALES ACCOUNTS RECEIVABLE-UNBILLED \$	471,487.91	-	\$	Unbilled revenue for wholesale sales account. Amount is moved to billed revenue account when invoiced, generally the following month.
173001 ACCRUED UTIL REVENUE	41,715,000.00	93.681%	39,079,000.00	Revenue accrued for energy delivered but not yet billed.
<b>Total Accrued Utility Revenues</b>	<b>42,186,487.91</b>		<b>39,079,000.00</b>	
<b>Other Accounts Receivable (a)</b>				
142002 A/R - UNPOSTED CASH	-	-	-	This account includes payments received from customers but not yet applied to their accounts.
143007 ACCTS REC - NON PROJECT UTIL ACCT USE ONLY	543,957.90	88.082%	479,129.00	Used to account for miscellaneous jobs and jobs not related to a specific project. It also includes insurance settlements.
143011 INSURANCE CLAIMS	-	-	-	Reclassification of retail accounts receivable balances which deferred payment agreements longer than one year (i.e., long-term A/R).
143012 ACCTS REC - MISCELLANEOUS	1,145,456.08	88.082%	1,008,940.62	Accrual for receipt of MISO Exit refund for Schedule 10, Schedule 17 and E.ON's 5.88% share of Commonwealth Edison's exit fee deferred revenue, refund of TVA overpayment, Sundry receivables and accruals for overpayment.
143022 ACCTS REC - BEYOND THE METER	-	-	-	Used to track billing/invoicing of work on customer owned equipment.
143024 A/R MUTUAL AID	9,874.37	88.082%	8,697.54	Charges to be billed to other utility/power companies for assistance given to them during storm outages.
143030 EMPLOYEE PAYROLL ADVANCES	-	-	-	Payroll advances made to employees.
<b>Total Other Accounts Receivable</b>	<b>1,699,288.35</b>		<b>1,496,767.16</b>	
<b>Miscellaneous Deferred Debits (c)</b>				
183301 PRELIM SURV/INV-ELEC	294,016.84	88.082%	258,975.91	Preliminary studies associated with initial phase of site development work for next base unit, possible hydro unit construction, and Smart Meter Smart Grid mitigation program.
183302 PRELIMINARY SURV/INV ELEC - LT	-	-	-	This account includes preliminary studies for a fleet wide mercury (Hg) mitigation program.
184301 GASOLINE-TRANSP	926,137.32	89.035%	824,583.30	Overhead transportation costs which are allocated through the TRMS process. The charges are allocated to projects in account 184320 Transportation Clearing account. The net balance of 184301-184320 equals one month of transportation expense of which is allocated the following month. The transportation allocation is on a one month lag due to the timing of reporting.
184304 VEHICLE REPR-TRANSP	1,882,273.48	89.035%	1,675,875.97	See Account 184301 for explanation.
184306 CLOSED 02/08 - GARAGE OP EXP-TRANSP	99,200.00	89.035%	88,322.39	See Account 184301 for explanation.
184307 ADMIN/OTH EXP-TRANSP	211,756.26	89.035%	188,536.49	See Account 184301 for explanation.
184308 VALUE-ADD SVCSTR	203,728.48	89.035%	181,388.98	See Account 184301 for explanation.
184309 DIESEL FUEL-TRANSP	963,076.13	89.035%	857,471.65	See Account 184301 for explanation.
184310 CLOSED 02/08 - TELECOM VEHICLE RADIO/COMPUTER CHANGE-OUT OVERHEADS	9,365.98	89.035%	8,338.97	See Account 184301 for explanation.
184312 RENT/STORAGE-TRANSP	5,318,324.86	89.035%	4,735,152.97	See Account 184301 for explanation.
184313 TELECOM VEHICLE RADIO / COMPUTER EXPENSES	33,409.06	89.035%	29,745.65	See Account 184301 for explanation.
184314 LICENSE/TAX-TRANSP	137,585.88	89.035%	122,499.13	See Account 184301 for explanation.
184315 DEPRECIATION-TRANSP	91,407.98	89.035%	81,384.79	See Account 184301 for explanation.
184317 CLOSED 02/08 - VEHICLE PART / RURAL VENDOR ADMINISTRATION	54,404.13	89.035%	48,438.54	See Account 184301 for explanation.
184318 TRANSPORTATION CLEARING ACCOUNT ADJUSTMENT	-	-	-	See Account 184301 for explanation.

**Kentucky Utilities Company**  
**Case No. 2009-00548**  
**Explanation of Specified Balance Sheet Accounts**

Account Description	December 31, 2009			December 31, 2008			December 31, 2007		
	Total Company	KY Jurisdiction	Total Company	Total Company	KY Jurisdiction	Total Company	Total Company	KY Jurisdiction	Total Company
	Amount	Balance	Amount	Amount	Balance	Amount	Amount	Balance	Amount
184319 FUEL ADMINISTRATION VEHICLES	(1,020.98)	(912.00)	(1,996.45)	(1,780.81)	(1,470.97)	(1,308.46)			
184320 TRANSPORTATION EXPENSE ALLOCATION - CLEARING	(39,935,606.80)	(35,673,012.10)	(29,307,867.79)	(26,142,324.99)	(18,268,679.25)	(16,250,355.57)			
184600 ENGINEERING OVERHEADS - GENERATION	404,937.67	361,715.96	352,948.95	314,826.93	416,955.80	370,890.52			
184602 ENGINEERING OVERHEADS - DISTRIBUTION	(25,776,851.45)	(23,025,515.51)	(19,955,496.32)	(17,800,103.16)	(15,053,581.70)	(13,390,461.99)			
184605 ENGINEERING OVERHEADS - TRANSMISSION	537,935.69	480,518.21	501,798.03	447,598.82	(1,264,780.49)	(1,125,047.54)			
184610 CONST. OVERHEADS - PLANT	-	-	-	-	-	-			
184611 CONST OVERHEADS - TRANSMISSION	-	-	-	-	-	-			
184612 ENGINEERING OVERHEADS - DISTRIBUTION	24,853,208.89	22,200,459.50	18,889,533.85	16,849,293.14	12,685,955.49	11,284,411.13			
184650 CUSTOMER ADVANCES - CLEARING	-	-	(3,999.80)	(3,567.78)	-	-			
186001 MISC DEFERRED DEBITS	3,258.20	2,893.85	185,193.75	164,307.60	378,634.10	333,981.78			
186004 FINANCING EXPENSE	95,422.04	83,323.51	394,400.56	346,015.50	-	-			
186020 OMU EMISSION ALLOWANCES	61,600.00	53,256.59	1,693,900.00	1,469,966.42	1,246,600.00	1,076,788.15			
186023 KU RATE CASE	92,370.36	92,370.36	1,304,055.57	1,304,055.57	-	-			
186024 MERGER SURCREDIT SETTLEMENT	-	-	-	-	691,944.84	691,944.84			
186026 FUEL ADJUSTMENT CLAUSE	-	-	7,870,000.00	7,870,000.00	16,802,000.00	16,802,000.00			
186027 ENVIRONMENTAL COST RECOVERY	-	-	20,153,131.00	20,153,131.00	10,664,697.00	10,664,697.00			
186029 VA FUEL COMPONENT	-	-	1,503,765.00	-	528,256.00	-			
186035 KEY MAN LIFE INSURANCE	37,741,019.99	32,629,191.82	38,724,837.32	33,605,413.83	36,870,076.41	31,847,634.60			
186036 LAND OPTIONS	17,528.27	15,657.36	16,144.93	14,401.12	-	-			
186049 PRELIMINARY CELL SITE COSTS	-	-	26,044.59	23,231.51	37,090.85	32,993.05			
186050 CUSTOMER ORDERS	-	-	91,018.63	79,852.46	(11,969.73)	(10,526.18)			
186071 KU LONG-TERM DER ASSET (FAS 133) SWAP MATURES	-	-	-	-	-	-			
5/15/07 \$51M	-	-	-	-	-	-			
186200 RCANDEEP LGE ADM-LAB	-	-	-	-	-	-			
186201 RCANDEEP LGE ADM-NOLAB	-	-	-	-	-	-			
186225 RCANDEEP WEATHERIZ.	-	-	-	-	-	-			
186235 RCANDEEP OTHER	-	-	-	-	-	-			
186251 RES DIR LOAD CONTROL	-	-	-	-	-	-			
186260 RES ENERGY AUD	-	-	-	-	-	-			
186340 SM COMM CONS PROGRAM	-	-	-	-	-	-			
186380 DSM PROGRAM	-	-	-	-	-	-			
186576 CARROLLTON SALE/LEASEBACK	59,926.35	59,926.35	64,338.15	64,338.15	68,749.95	68,749.95			
<b>Total Miscellaneous Deferred Debits</b>	<b>41,371,913.63</b>	<b>35,838,460.95</b>	<b>77,141,393.99</b>	<b>69,590,942.35</b>	<b>66,575,299.74</b>	<b>60,868,029.00</b>			

**Kentucky Utilities Company**  
Case No. 2009-00548

**Explanation of Specified Balance Sheet Accounts**

Account Description	December 31, 2006		KY Jurisdiction Balance	Explanation of Amounts Included in Accounts
	Total Company Amount	Allocator		
184319 FUEL ADMINISTRATION VEHICLES	497,08	89.035%	442,57	See Account 184301 for explanation.
184320 TRANSPORTATION EXPENSE ALLOCATION - CLEARING	(9,181,575.32)	89.035%	(8,174,785.25)	Includes the credit from the TRMS allocation of accounts 184301-184319. See account 184301 for additional explanation.
184600 ENGINEERING OVERHEADS - GENERATION	(392,983.75)	89.035%	(349,891.78)	Engineering overhead charges which cannot be directly charged to a project. This account is allocated to all capital projects through the burden process.
184602 ENGINEERING OVERHEADS - DISTRIBUTION	(5,125,971.21)	89.035%	(4,563,891.53)	This account is allocated to all capital projects through the burden process. See account 184600 for explanation. The credit from the burden process is booked in this account.
184605 ENGINEERING OVERHEADS - TRANSMISSION	29,273.36	89.035%	26,063.44	See account 184600 for explanation.
184610 CONST. OVERHEADS - PLANT	767,254.91	89.035%	683,122.87	See account 184600 for explanation.
184611 CONST. OVERHEADS - TRANSMISSION	234,431.31	89.035%	208,725.14	See account 184600 for explanation.
184612 ENGINEERING OVERHEADS - DISTRIBUTION	6,491,051.07	89.035%	5,779,285.88	See account 184600 for explanation.
184650 CUSTOMER ADVANCES - CLEARING	-	-	-	Clearing account to hold credits from customer advances. When customers are billed the credit is made to this account. When the money is actually received for deposit, it is transferred to 252011.
186001 MISC DEFERRED DEBITS	-	-	-	Reclassification of retail accounts receivable balances which deferred payment agreements longer than one year (i.e., long-term A/R).
186004 FINANCING EXPENSE	71,817.60	88.082%	63,258.38	Financing expenses for which the actual financing/transaction has yet to occur (i.e. legal fees for a loan that has not yet closed).
186020 OMU EMISSION ALLOWANCES	1,239,660.00	86.346%	1,070,396.82	Includes current-month Owensboro Municipal Utilities (OMU) excess sulfur dioxide emission allowances.
186023 KU RATE CASE	227,244.01	100.00%	227,244.01	Expenses incurred for in-progress rate proceedings. Upon Commission approval these costs are reclassified to a regulatory asset account (FERC 182).
186024 MERGER SURCREDIT SETTLEMENT	1,604,837.72	100.00%	1,604,837.72	The regulatory asset established for the Merger Surcredit over-refunded balance.
186026 FUEL ADJUSTMENT CLAUSE	12,612,000.00	100.00%	12,612,000.00	The regulatory asset established for the FAC under-recovered balance.
186027 ENVIRONMENTAL COST RECOVERY	9,758,476.00	100.00%	9,758,476.00	The regulatory asset established for the ECR under-recovered balance.
186029 VA FUEL COMPONENT	3,459,770.00	-	-	Contains the Virginia FAC under recovery regulatory asset balance.
186035 KEY MAN LIFE INSURANCE	34,987,024.98	86.346%	30,209,896.59	Cash surrender value of the Key Man Life Insurance Policy.
186036 LAND OPTIONS	-	-	-	Option on purchase of land as a possible site for next base unit.
186049 PRELIMINARY CELL SITE COSTS	-	-	-	Preparation work for customers to attach to our equipment.
186050 CUSTOMER ORDERS	21,509.65	88.082%	18,946.13	Reclassification of retail accounts receivable balances which deferred payment agreements longer than one year (i.e., long-term A/R).
186071 KJ LONG-TERM DER ASSET (FAS 133) SWAP MATURES	104,951.00	88.082%	92,442.94	KU interest rate swaps.
186200 RCANDEEP LGE ADM-LAB	267,606.74	100.000%	267,606.74	The regulatory asset established for the DSM under-recovered balance.
186201 RCANDEEP LGE ADM-NOLAB	56,865.05	100.000%	56,865.05	See account 186200 for explanation.
186225 RCANDEEP WEATHERIZ.	2,059,009.56	100.000%	2,059,009.56	See account 186200 for explanation.
186235 RCANDEEP OTHER	1,828,155.06	100.000%	1,828,155.06	See account 186200 for explanation.
186251 RES DIR LOAD CONTROL	10,536,397.79	100.000%	10,536,397.79	See account 186200 for explanation.
186260 RES ENERGY AUD	673,383.00	100.000%	673,383.00	See account 186200 for explanation.
186340 SM COMM CONS PROGRAM	1,914,613.78	100.000%	1,914,613.78	See account 186200 for explanation.
186380 DSM PROGRAM	(17,336,030.98)	100.000%	(17,336,030.98)	Amortization of the reduced rent given at inception of the sales/leaseback with the Carrollton Office. The lease payments are straight-lined, thus, the reduced rent is amortized equally over the life of the lease. See account
186576 CARROLLTON SALE/LEASEBACK	-	-	-	
<b>Total Miscellaneous Deferred Debits</b>	<b>67,133,954.81</b>		<b>58,567,284.68</b>	

**Kentucky Utilities Company**  
**Case No. 2009-00548**

**Explanation of Specified Balance Sheet Accounts**

Account Description	December 31, 2009			December 31, 2008			December 31, 2007		
	Total Company Amount	Allocator	KY Jurisdiction Balance	Total Company Amount	Allocator	KY Jurisdiction Balance	Total Company Amount	Allocator	KY Jurisdiction Balance
Miscellaneous Current and Accrued Liabilities (d)									
241007 TAX COLL PAY-FICA	(1,845.01)	89.326%	(1,648.08)	-	-	-	-	-	-
241009 T/C PAY-OCCUP/SCHOOL	0.89	89.326%	0.80	-	-	-	-	-	-
241018 STATE WITHHOLDING TAX PAYABLE	(12,567.59)	89.326%	(11,226.17)	-	-	-	-	-	-
241036 LOCAL WITHHOLDING TAX PAYABLE	(124,270.55)	89.326%	(111,006.32)	-	-	-	-	-	-
241038 T/C PAY-ST SALES/USE	(1,206,855.31)	88.818%	(1,071,899.36)	-	-	-	-	-	-
241039 T/C PAY-BARDSTOWN	(2,603,246.58)	89.326%	(2,325,384.64)	-	-	-	-	-	-
241046 CONSUMER UTILITY TAX-VA	(190,841.40)	-	-	-	-	-	-	-	-
241047 SALES TAX-NORTON, VA	(1,236.17)	-	-	-	-	-	-	-	-
241048 FRANCHISE FEE-NET UNBILLED	240,742.07	88.818%	213,821.22	-	-	-	-	-	-
241049 FRANCHISE FEE PAYABLE-CHARGE UNCOLLECTED	22,757.69	88.818%	20,212.82	-	-	-	-	-	-
241056 FRANCHISE FEE COLLECTED ON BAD DEBTS	(925.41)	88.818%	(821.93)	-	-	-	-	-	-
242001 MISC LIABILITY	(3,845,978.92)	88.818%	(3,415,904.38)	(2,276,151.64)	88.722%	(2,019,447.26)	(2,147,282.67)	88.207%	(1,894,053.62)
242002 MISC LIAB-VESTED VAC	(5,371,951.18)	89.326%	(4,798,566.86)	(5,186,626.88)	89.199%	(4,626,419.31)	(4,824,019.89)	88.952%	(4,291,062.17)
242005 UNEARNED REVENUE - CURRENT	(11,851.20)	88.818%	(10,525.95)	(4,489,028.59)	100.00%	(4,489,028.59)	(4,120,915.45)	100.00%	(4,120,915.45)
242015 FRANCHISE FEE PAYABLE-FRANCHISE LOCATIONS	(4,471,120.18)	100.00%	(4,471,120.18)	(64,027.87)	100.00%	(64,027.87)	(80,723.13)	100.00%	(80,723.13)
242017 HOME ENERGY ASSISTANCE	(148,508.07)	100.00%	(148,508.07)	(5,306.52)	88.722%	(5,306.52)	(1,655.00)	88.207%	(1,459.83)
242018 GREEN POWER REC LIABILITY	(16,664.86)	88.818%	(14,801.32)	(5,981.06)	88.722%	(5,153.34)	(153.44)	88.207%	(135.34)
242019 GREEN POWER MKT LIABILITY	(3,481.18)	88.818%	(3,091.90)	(580.85)	88.722%	(515.34)	(153.44)	88.207%	(135.34)
242024 OTHER DEF CR - OMU EXCESS	(675,305.37)	86.456%	(583,838.71)	-	-	-	-	-	-
242028 SERVICE DEPOSIT REFUND PAYABLE	(15,690.31)	87.321%	(13,245.75)	(43,077.51)	87.732%	(37,792.76)	(152,956.12)	87.940%	(134,509.61)
242030 WINTERCARE ENERGY FUND	(10,760.06)	88.818%	(9,556.82)	(5,734.43)	88.722%	(5,087.70)	(1,954.95)	88.207%	(1,724.40)
242037 FASB 106 - MEDICARE SUBSIDY - CURRENT PORTION	(5,071.42)	100.00%	(5,071.42)	(6,626.16)	100.00%	(6,626.16)	(6,242.15)	100.00%	(6,242.15)
242101 RETIREMENT INCOME LIABILITY	(226,889.82)	89.326%	(202,672.35)	(180,448.46)	89.199%	(160,958.22)	(90,475.21)	88.952%	(80,479.51)
244001 DERIVATIVE LIABILITY - NONHEDGING-CURRENT	(151,690.31)	87.321%	(132,457.54)	(43,077.51)	87.732%	(37,792.76)	(152,956.12)	87.940%	(134,509.61)
<b>Total Miscellaneous Current and Accrued Liabilities</b>	<b>(18,817,559.94)</b>		<b>(17,084,067.17)</b>	<b>(12,258,283.45)</b>		<b>(11,415,209.73)</b>	<b>(10,909,671.01)</b>		<b>(10,151,684.01)</b>
Miscellaneous Deferred Credits (e)									
253004 OTH DEFERRED CR-OTHR	(9,275,297.64)	86.456%	(8,019,006.00)	(14,047,110.70)	86.780%	(12,190,082.67)	(9,167,664.90)	86.378%	(7,918,845.59)
253008 DSM COST REC-OV BILL	-	-	-	-	-	-	-	-	-
253011 OTHER DEF CR - OMU EXCESS	-	-	-	(5,052,806.31)	100.00%	(5,052,806.31)	(1,804,663.63)	100.00%	(1,804,663.63)
253019 MISCELLANEOUS REGULATORY LIABILITY	(432,854.00)	100.00%	(432,854.00)	(66,000.00)	100.00%	(66,000.00)	-	-	-

**Kentucky Utilities Company**  
**Case No. 2009-00548**

**Explanation of Specified Balance Sheet Accounts**

Account Description	December 31, 2006		KY Jurisdiction Balance	Explanation of Amounts Included in Accounts
	Total Company Amount	Allocator		
<b>Miscellaneous Current and Accrued Liabilities (d)</b>				
241007 TAX COLL PAY-FICA	-	-	-	Employee FICA tax withheld for relocation which are paid when due.
241009 T/C PAY-OCCUP/SCHOOL	-	-	-	School tax collected from customers which is remitted to Kentucky by the Company.
241018 STATE WITHHOLDING TAX PAYABLE	-	-	-	Indiana and Kentucky state tax withholdings which are paid when due.
241036 LOCAL WITHHOLDING TAX PAYABLE	-	-	-	Local taxes withheld which are paid to the appropriate locality when due.
241038 T/C PAY-ST SALES/USE	-	-	-	Sales tax collected from customers which is remitted to Kentucky by the Company.
241039 T/C PAY-BARDSTOWN	-	-	-	School tax collected from customers which is remitted to Kentucky.
241046 CONSUMER UTILITY TAX-VA	-	-	-	Consumption tax collected from customers which is remitted to Virginia by the Company.
241047 SALES TAX-NORTON, VA	-	-	-	Sales tax collected from customers which is remitted to Virginia by the Company.
241048 FRANCHISE FEE-NET UNBILLED	-	-	-	Unrecovered portion of franchise fees.
241049 FRANCHISE FEE PAYABLE-CHARGE UNCOLLECTED	-	-	-	Franchise fees charged-off as uncollectible from customers.
241056 FRANCHISE FEE COLLECTED ON BAD DEBTS	-	-	-	Recoveries of franchise fees previously charged-off as uncollectible from customers.
242001 MISC LIABILITY	(2,023,174.12)	87.658%	(1,773,473.97)	Retail customer accounts with net credit accounts receivable balances.
242002 MISC LIAB-VESTED VAC	(4,612,035.82)	89.035%	(4,106,310.86)	Vacation payable.
242005 UNEARNED REVENUE - CURRENT	(3,679,884.47)	100.00%	(3,679,884.47)	Advance payment of transmission fee from EKPC.
242015 FRANCHISE FEE PAYABLE-FRANCHISE LOCATIONS	(283,780.65)	100.00%	(283,780.65)	Net franchise fee balance.
242017 HOME ENERGY ASSISTANCE	-	-	-	Net activity for Home Energy Assistance (HEA) adjustment clause.
242018 GREEN POWER REC LIABILITY	-	-	-	Net activity for the portion of the Green Energy rider used to purchase REC's.
242019 GREEN POWER MKT LIABILITY	-	-	-	Net activity for the portion of the Green Energy rider used to market the Green Energy program.
242024 OTHER DEF CR - OMU EXCESS	-	-	-	Funds drawn down by OMU for substation construction from the remaining proceeds of the 1991B bond issuance in excess of that needed for certain pollution control facilities and equipment. This credit is applied to expense over the remaining life of the 1991B bond issuance (through December 2020).
242028 SERVICE DEPOSIT REFUND PAYABLE	(1,060.86)	87.658%	(929.93)	Activity for customer deposits.
242030 WINTERCARE ENERGY FUND	(11,623.85)	100.00%	(11,623.85)	Net activity for the Company's Winter Care program.
242037 FASB 106 - MEDICARE SUBSIDY - CURRENT PORTION	-	-	-	Used to record the post-retirement subsidy receivable from the government. It is a contra-account to the post-retirement liability because it lowers post-retirement expense.
242101 RETIREMENT INCOME LIABILITY	(20,000.00)	89.035%	(17,806.93)	Used to record retirement income account payable. The retirement income account is the 401K drop-in for the employees not covered by the pension plan.
244001 DERIVATIVE LIABILITY - NONHEDGING-CURRENT	(119,894.93)	88.082%	(105,605.85)	The current portion of unsettled financial swap loss.
<b>Total Miscellaneous Current and Accrued Liabilities</b>	<b>(10,751,454.70)</b>		<b>(9,979,416.51)</b>	
<b>Miscellaneous Deferred Credits (e)</b>				
253004 OTH DEFERRED CR-OTHR	(3,238,840.22)	86.346%	(2,796,608.98)	Advance billings and receipts and other deferred credit items, not provided for elsewhere.
253008 DSM COST REC-OV BILL	(1,914,613.78)	100.00%	(1,914,613.78)	The regulatory liability established for the DSM over-recovered balance.
253011 OTHER DEF CR - OMU EXCESS	(2,129,687.96)	86.35%	(1,838,900.37)	Funds drawn down by OMU for substation construction from the remaining proceeds of the 1991B bond issuance in excess of that needed for certain pollution control facilities and equipment. This credit is applied to expense over the remaining life of the 1991B bond issuance (through December 2020).
253019 MISCELLANEOUS REGULATORY LIABILITY	-	-	-	The regulatory liability established for the Merger Surcredit over-recovered balance.



**Kentucky Utilities Company**  
**Case No. 2009-00548**  
**Explanation of Specified Balance Sheet Accounts**

Account Description	December 31, 2009			December 31, 2008			December 31, 2007		
	Total Company Amount	Allocator	KY Jurisdiction Balance	Total Company Amount	Allocator	KY Jurisdiction Balance	Total Company Amount	Allocator	KY Jurisdiction Balance
253024 OTHER DEF CR - OMU EXCESS				(1,733,605.75)	86.78%	(1,504,423.07)	(1,931,814.38)	86.378%	(1,668,662.63)
253025 DEFERRED COMPENSATION	(130,522.78)	89.326%	(116,591.21)	(479,157.67)	89.199%	(427,403.85)	(451,707.12)	88.952%	(401,802.52)
253027 DEFERRED RENT PAYABLE	(28,995.20)	86.456%	(25,067.95)	(20,508.80)	86.780%	(17,797.54)	(12,022.40)	86.378%	(10,384.71)
253032 UNCERTAIN TAX POSITION - FEDERAL	(210,000.00)	95.771%	(201,118.64)	(210,000.00)	96.358%	(202,351.12)	-	-	-
253033 UNCERTAIN TAX POSITION - STATE	(36,000.00)	95.771%	(34,477.48)	(36,000.00)	96.358%	(34,688.76)	-	-	-
253576 DEF GAIN - CARROLLTON SALE/LEASEBACK	(59,509.01)	100.00%	(59,509.01)	(63,890.09)	100.00%	(63,890.09)	(68,271.17)	100.00%	(68,271.17)
<b>Total Miscellaneous Deferred Credits</b>	<b>\$ (10,173,178.63)</b>		<b>\$ (8,888,624.29)</b>	<b>\$ (21,709,079.32)</b>		<b>\$ (19,559,443.40)</b>	<b>\$ (13,436,143.60)</b>		<b>\$ (11,872,630.24)</b>

Kentucky Utilities Company  
Case No. 2009-00548

Explanation of Specified Balance Sheet Accounts

Account Description	December 31, 2006		Explanation of Amounts Included in Accounts
	Total Company Amount	KY Jurisdiction Balance	
253024 OTHER DEF CR - OMU EXCESS	-	-	Funds drawn down by OMU for substation construction from the remaining proceeds of the 1991B bond issuance in excess of that needed for certain pollution control facilities and equipment. This credit is applied to expense over the remaining life of the 1991B bond issuance (through December 2020). Used to record the non-qualified compensation payable.
253025 DEFERRED COMPENSATION	-	-	The reduced rent given at inception of the sales/leaseback with the Carrollton Office. The lease payments are straight-lined and the deferred rent is amortized over the life of the lease. See account 186576.
253027 DEFERRED RENT PAYABLE	-	-	Federal deduction taken on tax return but not for books because it is not "more likely than not" that this will ultimately be deducted.
253032 UNCERTAIN TAX POSITION - FEDERAL	-	-	State deduction taken on tax return but not for books because it is not "more likely than not" that this will ultimately be deducted.
253033 UNCERTAIN TAX POSITION - STATE	-	-	Used to defer the gain on the sales/leaseback of the Carrollton Office until lease payments are incurred. Since the lease payments are straight-lined, the deferred gain is recognized into gain equally over the life of the lease.
253576 DEF GAIN - CARROLLTON SALE/LEASEBACK	-	-	
<b>Total Miscellaneous Deferred Credits</b>	<b>\$ (7,283,141.96)</b>	<b>\$ (6,550,123.12)</b>	



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 32**

**Responding Witness: Counsel/Shannon L. Charnas**

- Q-32. Please provide a comparison by month, or if not available, by quarter, of budgeted versus actual retirements for each month of 2006, 2007, 2008, 2009 and 2010 to date. Please explain any significant variations.
- A-32. Consistent with its historical practice, the Company does not disclose information relating to budgets. Such projections are only estimates; there is no guarantee that such projections will be realized; and the estimates are based on a number of assumptions that may change over time. The Company has used an historic test year in this proceeding; not a forecasted test year. The Commission determined in its September 6, 1990 Ruling and September 21, 1990 Order in Case No. 90-158 that such information is not discoverable in historical test year rate cases. Without waiver of this objection, the Company provides the information on actual retirements in the attachment.

**KENTUCKY UTILITIES COMPANY**  
Actual Retirements

<u>Year</u>	<u>Month</u>	<u>Actual</u>
2010	January	\$ 542,994
2009	January	\$ 254,076
	February	17,563,564
	March	3,072,990
	April	459,555
	May	1,712,144
	June	6,235,526
	July	6,604,673
	August	756,995
	September	5,975,448
	October	5,659,838
	November	3,683,162
	December	6,606,016
	Total	\$ 58,583,987
2008	January	\$ 324,814
	February	209,037
	March	9,256
	April	39,914
	May	3,111
	June	527
	July	21,893
	August	30,458
	September	39,190
	October	3,521,798
	November	147,633
	December	3,569,928
	Total	\$ 7,917,559
2007	January	\$ 16,685
	February	997,644
	March	6,011,435
	April	2,940,838
	May	5,875,258
	June	6,232,404
	July	437,132
	August	2,169,356
	September	902,741
	October	1,229,956
	November	2,432,587
	December	7,183,950
	Total	\$ 36,429,986

**KENTUCKY UTILITIES COMPANY**

## Actual Retirements

<u>Year</u>	<u>Month</u>	<u>Actual</u>
2006	January	\$ 5,320,296
	February	6,699,759
	March	1,651,455
	April	3,366,971
	May	2,783,872
	June	4,425,119
	July	40,942
	August	732,760
	September	768,803
	October	728,790
	November	1,986,830
	December	<u>21,232,783</u>
		\$ 49,738,380



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 33**

**Responding Witnesses: Shannon L. Charnas/Robert M. Conroy**

Q-33. Customer Advances.

- a. What is the ratemaking treatment for customer advances proposed by the Company in its filing? Where is such proposal found in the filing?
- b. Provide the monthly level of customer advances for the period December 2007 thru December 2009.
- c. Provide the monthly interest expense paid by the Company on customer advances for the same period.

A-33. a. Consistent with the Commission's Order in Case Nos. 98-474 and 2003-00434 (KU) and Case Nos. 98-426 and 2003-00433 (LG&E) customer advances are treated as a deduction from rate base. See Rives Exhibit 3 in the filing.

- b. See attachment.
- c. The Company does not pay interest expense on customer advances.



Kentucky Utilities Company		
Case No. 2009-00548		
Summary of Total Company Customer Advances		
Line No.	Month	Balance
1.	December 2007	\$ 2,803,337
2.	January 2008	2,783,322
3.	February 2008	2,763,153
4.	March 2008	2,464,193
5.	April 2008	2,420,052
6.	May 2008	2,379,947
7.	June 2008	2,355,756
8.	July 2008	2,366,324
9.	August 2008	2,403,814
10.	September 2008	2,343,523
11.	October 2008	2,294,353
12.	November 2008	2,304,245
13.	December 2008	2,430,316
14.	January 2009	2,405,224
15.	February 2009	2,366,779
16.	March 2009	2,469,952
17.	April 2009	2,448,530
18.	May 2009	2,434,674
19.	June 2009	2,424,841
20.	July 2009	2,404,360
21.	August 2009	2,398,019
22.	September 2009	2,408,460
23.	October 2009	2,379,712
24.	November 2009	2,368,674
25.	December 2009	2,268,922



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 34**

**Responding Witnesses: Robert M. Conroy/Shannon L. Charnas**

Q-34. Customer Deposits.

- a. What is the ratemaking treatment for customer deposits proposed by the Company? Where is such proposal found in the filing?
- b. Provide the monthly level of customer deposits for the period December 2007 thru December 2009.
- c. Provide the monthly interest expense paid by the Company on customer deposits for the same period.

A-34. a. Consistent with the Commission's Order in Case No. 98-474 (KU) and Case No. 98-426 (LG&E) interest expenses on deposits are not included as a component of revenue requirement and customer deposits are not deducted from rate base or capitalization.

- b. See attachment. Please note that Interest Paid During the Year, as shown on the original attachment to the response to PSC-1 Question No. 16(n), inadvertently included interest accrued during the year rather than interest paid during the year. The corrected attachment to PSC-1 Question No. 16(n) is attached to this response.
- c. See attachment.

Kentucky Utilities Company		
Case No. 2009-00548		
Summary of Total Company Retail Customer Deposits		
Line No.	Month	Balance
1.	December 2007	\$ 19,573,318
2.	January 2008	19,735,284
3.	February 2008	19,739,638
4.	March 2008	19,763,233
5.	April 2008	19,792,752
6.	May 2008	19,919,069
7.	June 2008	20,035,431
8.	July 2008	20,151,093
9.	August 2008	20,272,627
10.	September 2008	20,451,052
11.	October 2008	20,638,961
12.	November 2008	20,778,752
13.	December 2008	20,907,049
14.	January 2009	20,988,823
15.	February 2009	21,066,635
16.	March 2009	21,212,612
17.	April 2009	21,240,156
18.	May 2009	21,666,440
19.	June 2009	21,763,261
20.	July 2009	21,655,549
21.	August 2009	21,102,165
22.	September 2009	21,728,322
23.	October 2009	21,774,650
24.	November 2009	21,853,424
25.	December 2009	21,925,268

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			\$1,005,243.20

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			\$1,004,289.41

Kentucky Utilities Company		
Case No. 2009-00548		
Summary of Total Company Retail Customer Deposits Interest Paid		
Line No.	Month	Balance
1.	December 2007	\$ 14,720
2.	January 2008	20,060
3.	February 2008	21,316
4.	March 2008	869,378
5.	April 2008	7,932
6.	May 2008	6,932
7.	June 2008	8,192
8.	July 2008	10,998
9.	August 2008	13,124
10.	September 2008	14,873
11.	October 2008	18,598
12.	November 2008	14,458
13.	December 2008	17,884
14.	January 2009	882,534
15.	February 2009	5,348
16.	March 2009	3,830
17.	April 2009	4,088
18.	May 2009	6,889
19.	June 2009	10,243
20.	July 2009	12,344
21.	August 2009	14,105
22.	September 2009	16,506
23.	October 2009	17,013
24.	November 2009	17,534
25.	December 2009	19,547





**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 35**

**Responding Witness: Robert M. Conroy/Butch Cockerill**

Q-35. Customer Deposits.

- a. What is the contractual interest rate on customer deposits?
- b. Identify the tariff or statute that establishes the interest rate.
- c. Does the Company accrue interest on inactive customer deposits?
- d. How often is interest on customer deposits paid?
- e. Is interest on customer deposits paid by check, in the form of a bill credit, or credited as an addition to the customer deposit balance?
- f. What is the Company's policy on customer deposits for collection, refund, and use as an offset against an uncollectible balance?
- g. Provide a copy of the Company's policy(s) relating to customer deposits.

- A-35.
- a. Utilities are required to pay interest at six percent (6%) annually on amounts required to be deposited by customers in order to secure utility service.
  - b. KRS 278.460 establishes the interest rate to be paid on customer deposits.
  - c. The Company has no inactive customer deposits.
  - d. Interest on customer deposits is paid annually.
  - e. Interest on customer deposits is paid in the form of a bill credit.
  - f. See KU Tariff Sheet 102-102.1.
  - g. See response to (f.) above.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 36**

**Responding Witness: Shannon L. Charnas**

- Q-36. For the test period and the preceding two 12-month periods, has the Company sold any property which had formerly been included in Plant Held for Future Use or devoted to utility service? If so, for each sale, describe the property sold; state whether, when and in what manner it had been included in rate base; show the details of how the gain or loss was calculated; indicate when the sale occurred; explain how and whether the Company is amortizing such gain or loss; and show how such amortization was computed.
- A-36. See attached. All property listed has been included in net original cost rate base from the time of purchase through the time of sale. KU is not amortizing any gains or losses associated with these property sales except for the gain on the sale of the Carrollton office which was accounted for as a sale/leaseback transaction.

**Kentucky Utilities Company**  
**Property Sold 2007, 2008 and Test Year 2009**

<u>Description</u>	<u>Dates</u>	<u>Calculation of Gain or Loss</u>		
		<u>Net Book Value</u>	<u>Net Cash</u>	<u>Net Gain/(Loss) Amounts</u>
<b>Year of 2007:</b>				
Big Stone Gap - Land	Apr-2007	\$ 30,885	\$ (2,235)	\$ (33,120)
811 Loudon Ave	Apr-2007	5,141	13,503	8,361
Cynthiana Storeroom	Apr-2007	-	10,657	10,657
Pennington Gap	Apr-2007	16,658	20,000	3,342
Williamsburg Office	Apr-2007	79,602	43,920	(35,682)
Cumberland Office	Apr-2007	89,668	44,673	(44,995)
Augusta Storeroom	Apr-2007	20,647	57,037	36,390
Lebanon Office	Apr-2007	35,458	58,922	23,464
Springfield Office	Apr-2007	18,963	65,775	46,812
Bakers Ln. Sub Land Sale	Apr-2007	57,631	67,890	10,258
Flemingsburg Office	Apr-2007	62,353	88,882	26,530
Russell Springs Office Closing	Apr-2007	45,788	103,994	58,206
Dixon Office Closing	Apr-2007	142,034	119,298	(22,736)
LaGrange Office	Apr-2007	76,782	129,039	52,257
Harlan Office	Apr-2007	125,411	213,362	87,951
Pineville Office	Apr-2007	552,559	215,052	(337,506)
KU Fleet Facility	Apr-2007	463,953	825,239	361,286
Vehicles	Apr-2007	-	(1,158)	(1,158)
Vehicles	Apr-2007	5,531	18,808	13,277
Clark Co. Trans Sub	May-2007	1,995	15,143	13,148
Mt. Tabor	May-2007	81	1,200	1,119
Rodburn Sub	May-2007	456	27,980	27,524

**Kentucky Utilities Company**  
**Property Sold 2007, 2008 and Test Year 2009**

<u>Description</u>	<u>Calculation of Gain or Loss</u>		
	<u>Net Book Value</u>	<u>Net Cash</u>	<u>Gain/(Loss) Amounts</u>
	<u>Dates</u>		
Campbellsville Office	May-2007	138	10 (128)
E-Town Ring Rd Land	May-2007	223	51,000 50,777
Columbia Storeroom	May-2007	3,579	14,997 11,417
Vehicles	May-2007	42,839	230,180 187,341
Radcliff Office	Jun-2007	3,235	- (3,235)
Green River - Partial Land Sale	Jun-2007	271	10,231 9,960
Carrollton (Sale/Leaseback) *	Jun-2007	126,336	198,245 71,909 <sup>1</sup>
Vehicles	Jun-2007	-	3,163 3,163
Science Hill	Nov-2007	462	10,350 9,888
Eddyville Storeroom	Nov-2007	1,263	10,013 8,750
Lake Reba	Nov-2007	78	8,491 8,413
Deferred Gain on Carrollton Sale/Leaseback *	2007		6,207 <sup>2</sup>
			<u>\$ 669,845</u>
<b>Year of 2008:</b>			
Deferred Gain on Carrollton Sale/Leaseback *	Jan-2008 to Dec-2008		<u>\$ 4,381</u> <sup>3</sup>

**Test Year 2009:**

Vehicles	Jun-2009	\$ -	\$ 47,361	\$ 47,361
Danville	Sep-2009	-	1,000	1,000
Bryant Rd. Sub	Sep-2009	2,176	16,000	13,824
Clinton Office	Sep-2009	8,125	21,174	13,049

**Kentucky Utilities Company**  
**Property Sold 2007, 2008 and Test Year 2009**

<u>Description</u>	<u>Dates</u>	<u>Calculation of Gain or Loss</u>		
		<u>Book Value</u>	<u>Net Cash</u>	<u>Gain/(Loss) Amounts</u>
Deferred Gain on Carrollton Sale/Leaseback *	Nov-2008 to Oct-2009			\$ 4,381 <sup>3</sup>
				<u>\$ 79,614</u>

\*See deferred gain calculation

## Kentucky Utilities Company

**\*Deferred Gain Calculation of Carrollton Sale/Leaseback**

Sale proceeds	\$ 198,245
Rent reduction received as part sale/lease agreement	<u>75,000</u>
	<u>273,245</u>
Original cost of assets on property records	203,898
Accumulated depreciation	<u>(77,039)</u>
Net book value	<u>126,859</u>
Gain on transaction	<u><u>\$ 146,387</u></u>
Gain deferred and recognized over life of the lease (PV of minimum lease pmts)	\$ 74,478
<sup>1</sup> Gain recognized at time of sale	<u>71,909</u>
Gain on transaction	<u><u>\$ 146,387</u></u>
<hr/>	
Gain deferred and recognized over life of the lease (PV of minimum lease pmts)	\$ 74,478
Total months in 17 year lease term	<u>204</u>
Monthly deferred gain amount	365
Deferred gain at time of asset retirement (Aug 2006-Jun 2007)	<u>11</u>
	4,016
Monthly amount	365
Remainder 2007 (Jul 2007-Dec 2007)	<u>6</u>
	2,191
<sup>2</sup> 2007 amount	<u><u>\$ 6,207</u></u>
<hr/>	
Gain deferred and recognized over life of the lease (PV of minimum lease pmts)	\$ 74,478
Total months in 17 year lease term	<u>204</u>
Monthly deferred gain amount	365
Annualized	<u>12</u>
<sup>3</sup> Yearly amount (2008 and Test Year)	<u><u>\$ 4,381</u></u>





**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 37**

**Responding Witness: Shannon L. Charnas**

Q-37. The following questions are related to the Company's policies regarding accounting for CWIP, plant in service and depreciation:

- a. For each item of CWIP which the Company has transferred into utility plant in service for purposes of this filing, has a full 12 months of depreciation expense been included in the cost of service?
- b. For each item of CWIP which the company has transferred into utility plant in service for the purposes of this filing, has an amount representing a full 12 months of depreciation expense been added to the total accumulated depreciation by which rate base is reduced?
- c. Provide the same information as requested in subsection b. above for the deferred taxes related to the depreciation timing differences.

A-37. a. Yes.

b. Yes. See Rives Exhibit 4, Pro Forma Rate Base, Line 3, Column 3.

c. No proforma deferred tax adjustment to rate base has been included for CWIP depreciation timing differences.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 38**

**Responding Witness: Lonnie E. Bellar**

Q-38. For major plant construction projects representing plant additions costing more than \$5 million added during 2006, 2007, 2008, 2009 and 2010 to date please state the following:

- a. Description of project.
- b. Any economic feasibility studies done in a relationship to the project
- c. Any related cost savings achieved as a result of adding the addition.
- d. Whether the project was for replacement, for new growth, environmental, or other.
- e. Description of why the project was necessary.

A-38. a. – e. Please see the attached table and supporting documents provided on the attached CD, in folder titled Question No. 38.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 39**

**Responding Witness: Shannon L. Charnas**

- Q-39. Explain in detail the Company's procedure for accruing AFUDC and provide examples of AFUDC accrued during 2006, 2007, 2008, 2009 and 2010 to date. Discuss specifically how the Company computes the AFUDC rate, computes AFUDC monthly, adjusts AFUDC for the impact of the Alternative Minimum Tax and for interest that is capitalized for federal income tax purposes. Show examples of each calculation. Also provide references to PSC Orders which authorize or approve the calculation methods used by the Company.
- A-39. Kentucky Utilities Company does not calculate or record AFUDC on assets subject to the jurisdiction of the Kentucky Public Service Commission.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 40**

**Responding Witness: Valerie L. Scott**

- Q-40. List all revenue, expense and rate base amounts by account included in the test period relating to any Company owned or leased airport, airplane and helicopter facilities, if applicable. Also, provide any corporate policies relating to use of those aircraft.
- A-40. The Company does not own or lease an airplane or airport facilities. The Company leases a helicopter primarily for the inspection of transmission lines. There are no revenues or rate base amounts relating to the leased helicopter. See Attachment 1 for expenses by account, and Attachment 2 for the standard operating procedure for the helicopter. A motion for confidential treatment of the redacted portion of Attachment 2 is filed simultaneously herewith.

Kentucky Utilities Helicopter Expenses

<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
563100	Other Insp - Elec Trans	\$ 248,271.22
571100	Mtce of Overhead Lines	7,623.00
Total		<u>\$ 255,894.22</u>



*Exhibit 3*

# **LG&E Energy**

**(KENTUCKY UTILITIES)  
(LOUISVILLE GAS & ELECTRIC)**

## **Helicopter Standard Operating Procedures For Line Inspection**

**March 01, 2005**

### **Introduction**

This standard operating procedure is designed to provide safe operating practices for aerial inspection of LG&E Energy Transmission facilities while operating in the wire environment. The definition of the wire environment pertaining to this document is as follows:

1. Flat Ground - 250-300 feet above ground level (AGL).  
Add 100 feet over line crossings.
2. Non-flat Terrain - Anywhere below the ridge tops, you are in the wire environment until you further define and confirm where the wire actually is: Rivers, Canyons, and Valleys.
3. In the vicinity of towers and structures.

The only qualified helicopter operators approved to operate within the LG&E Energy Transmission system shall be one(s) that have been approved by the Company's Procurement Department. They also will be required to meet the approval of the Company's Transmission Right-of-Way Coordinator(s) or their designee following on-site inspection/audit of equipment, aircraft maintenance, facilities, pilot and crew training and experience records.

An unredacted copy is being provided under seal.

***Exhibit 3***

The only qualified employees designated to perform these job functions are Patrolmen/Inspectors who have received specific wire strike avoidance training and who are thoroughly familiar with and willing to use crew resource management practices in helicopter operations.

New Patrolman/Inspectors may receive training by participating in onboard inspection flights with a qualified company patrolman or senior patrolman as designated by the company. This training should be supplemented with formal classroom instruction as soon as practical, such as that sponsored by the Helicopter Association International.

**Standard Operating Procedure**

**Pre Flight Helicopter Inspection**

Pilot pre-flight helicopter inspection  
Scheduling  
Preflight Contacts  
Patrolman Equipment List  
Additional Passengers  
Patrol Crew Experience

**Crew Preflight**

Routing/Temporary Flight Restrictions  
Fuel Management  
Noise Abatement for Sensitive Areas  
Weather Review  
Avoiding fatigue  
Flight Time Limitations  
Aircraft familiarization  
Survival equipment  
Personal Protective Equipment  
Interrupted Patrol Contingency  
Flight Plan/Follow  
Equipment Storage  
Personal Check List (Fitness for Flight)

**Operations**

Initiate inspection  
Inspection  
Logging data  
Interception/Circling  
Communication  
Avoiding fatigue  
Flight follow  
Extend Flight Plan  
Weather

An unredacted copy is being provided under seal.

**Exhibit 3**

**Post Flight**

Terminate Flight Plan  
 Flight review  
 Personal Equipment  
 Aircraft Security

**Overdue Flight**

Notification Procedures

<b>Pre Inspection Planning</b>		
<b>Task</b>	<b>Responsible Party</b>	<b>Description</b>
Pre flight	Pilot	Pilot will perform proper pre-flight inspection of the helicopter.
Scheduling	Pilot/Patrolman	Best routing to maximize efficiency of aircraft and minimize ferry time.
Preflight Contacts	Pilot/Patrolman	Contact appropriate persons of pending aerial inspection. Contacts may include, but not limited to, Company Security, Company Dispatching, Air Traffic Control, Power Plants, selected manufacturing/industrial facilities and military installations.
Patrolman Equipment List	Pilot/Patrolman	Personal protective equipment, cell phone, radio, camera, binoculars and notebook/patrol sheet, etc.
Additional Passengers	Pilot/Patrolman	Additional passenger(s) may be carried for a valid reason if approved by the pilot and if gross weight at the altitudes and temperatures expected on the patrol route will accommodate the additional load without compromising aircraft performance.
Patrol Crew Experience	Pilot/Patrolman	Verify experience of all crew members operating in the wire environment.

An unredacted copy is being provided under seal.

**Exhibit 3**

<b>Crew Preflight</b>		
<b>Task</b>	<b>Responsible Party</b>	<b>Duties</b>
Routing/Temporary Flight Restrictions	Pilot/Patrolman	Best routing to maximize efficiency of aircraft and minimize ferry time. Review routing with pilot utilizing sectional chart or utility system maps. Pilot is responsible for Temporary Flight Restrictions (TFR) or any briefings from FAA that could impact operations. Notify pilot of any known concerns along intended route of flight. This could include predominate cross winds/downdrafts known to exist from previous flights.
Fuel Management	Pilot/Patrolman	Determine with pilot amount of fuel needed on board to complete task without compromising reserve supply. Verify sufficient fuel quantity.
Noise Abatement for Sensitive Areas	Pilot/Patrolman	Determine areas where noise complaints have been voiced and plan to avoid if possible.
Weather Review	Pilot/Patrolman	Pilot to obtain weather information and review with Patrolman. Flight crew to make necessary decisions affecting route plan and execution of flight.
Avoiding Fatigue	Pilot/Patrolman	Pilot and patrolmen are responsible for recognizing the signs of fatigue in a fellow crewmember and taking the appropriate action when fatigue becomes a factor.
Flight Time Limitations	Pilot/Patrolman	Scheduled patrol shall not exceed five hours per day. This does not include ferry time.
Aircraft familiarization	Pilot/Patrolman	Helicopter briefing by pilot/patrolman will include entering and exiting the helicopter, emergency landing, basic and emergency radio/intercom procedures, location and operation of Emergency Locating Transmitter (ELT).
Survival equipment	Pilot/Patrolman	Check onboard/personal survival equipment including extra water, location of equipment including auxiliary communication equipment.
Personal Protective Equipment	Patrolman	Flight helmet, leather boots and all cotton or wool clothing shall be worn.
Interrupted Patrol Contingency	Pilot/Patrolman	Contact appropriate personnel and resubmit revised flight plans. Reassess fuel and weather conditions.
Flight Plan/Follow	Patrolman	Notify Dana Guay (or designee) of flight number/schedule for the day. Also inform Tammie of expected departure time plus the location and estimated time of first scheduled stop.
Equipment Storage	Pilot/Patrolman	Ensure that all equipment is stowed in a position that will be easily accessible for use, but will not interfere with 1. Operation of flight controls, 2. Interfere with emergency exit, 3. Will not become a flying missile in the event of an emergency.
Personal Check List (Fitness for Flight)	Pilot/Patrolman Patrolman	Pilot and patrolman must evaluate his own fitness for flight prior to commencing transmission patrol operations. Illness, Medication (both prescription and over-the-counter) drugs, Stress, Alcohol consumption in past 24 hours, Fatigue, sleep deprivation, and emotional trauma are all issues to be evaluated.

An unredacted copy is being provided under seal.

**Exhibit 3**

<b>In-flight Operations</b>		
<b>Task</b>	<b>Responsible Party</b>	<b>Procedure</b>
Initiate Inspection	Pilot/Patrolman	Use GPS or land reference to starting point on line. Stay high at initial inspection location and identify any obstacles, crossings and positively locate initial structure. Both pilot and patrolman must agree that all concerns are identified before descent.
Logging Data	Patrolman	Coordinate with the pilot the best way for logging data. Inform the pilot that you are logging and this will key him to slow or go around depending on your predetermined crew procedure.
Interception/Circling	Pilot/Patrolman	Due to the high threat of terrorism in the U.S., patrol crews will avoid circling any facility, which could be considered a potential terrorist target (Nuclear Power Plant etc.). Any encounter or interception by a military aircraft while on patrol requires an immediate landing and/or following exact communications delivered by military personnel.
Communication	Pilot/Patrolman	Follow crew communication guidelines as provided in wire strike avoidance training and developed by your crew. Flight crew must acknowledge calling out of crossings and other hazards.
Avoiding Fatigue	Pilot/Patrolman	Pilot and patrolmen are responsible for recognizing the signs of fatigue in a fellow crewmember and taking the appropriate action when fatigue becomes a factor.
Flight Follow	Patrolman	Following the first stop, contact Dana Guay (or designee) during each subsequent leg of the day's flight, verifying current location and the next leg of the flight. This includes stopping for fuel, lunch, or any other stops.
Interrupted Flight	Patrolman	Any deviation of plan requires immediate contact with Dana Guay (or designee). Also, reassessment of fuel and weather is required.
Weather	Pilot/Patrolman	Don't fly into something that you can't fly out of. In the event that you must deviate from your flight plan because of weather, notify Dana Guay (or designee) of location and your intentions.
Hot Entry/Exit (rotors turning)	Patrolman	Exiting and entering the helicopter when running is under the direct supervision of the patrolman.
Hot Refuels	Pilot/Patrolman	Hot refuels are under the approval of the pilot ONLY. Experienced Patrolmen may monitor/assist hot refuels while the pilot remains at the controls. Inexperienced patrolmen will follow any instructions from the pilot.

An unredacted copy is being provided under seal.

**Exhibit 3**

<b>Post Flight Procedures</b>		
<b>Flight/Patrol Review Process</b>	<b>Responsible Party</b>	<b>Procedure</b>
Post flight	Pilot	Pilot will perform proper post-flight inspection of the helicopter.
Terminate Flight Plan	Pilot/Patrolman	Contact Dana Guay upon completion of the day's flight.
Flight review	Pilot/Patrolman	Review as necessary patrol procedures between pilot and patrolman to identify areas of concern. Communication, concentration, length of flight and fatigue factors, did we work as a crew or as pilot/passenger to help maintain good CRM.
Personal Equipment	Pilot/Patrolman	Check aircraft for all personal equipment and company documentation.
Aircraft Security	Pilot/Patrolman	When leaving aircraft unattended, secure ship and remove personal equipment and sensitive documents.

An unredacted copy is being provided under seal.

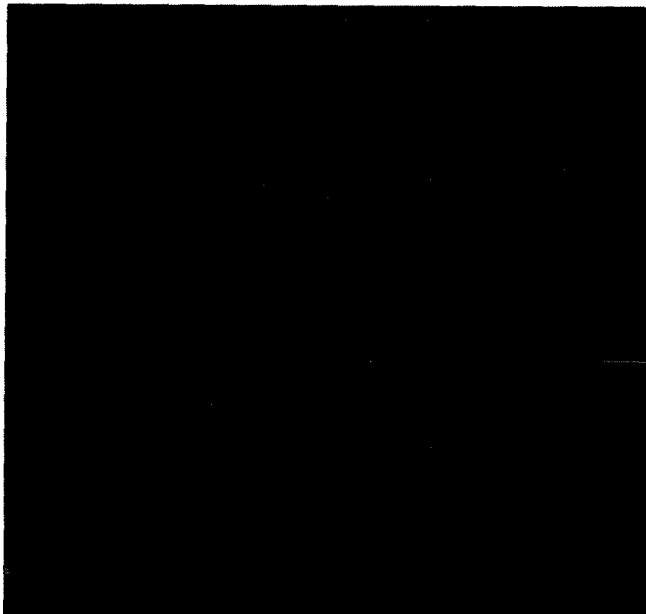
**Exhibit 3**

**Overdue Aircraft Procedures**

When the aircraft is assumed to be missing, the designated contact will initiate the following procedures:

**From 30 minutes overdue to 1 hour overdue:**

1. Continue to attempt contact with the Flight Crew by telephone.
2. Notify the Managers & Line Crews in the area that the aircraft would have been operating within.



Pilot

(cell)  
(pager)  
(home)

Continued on next page

An unredacted copy is being provided under seal.

*Exhibit 3*

After aircraft is more than 1 hour overdue:

1. Contact the last known airport or stop.
2. Contact next scheduled destination point.
3. Notify Contractor at the following numbers.
  - Office - [REDACTED]
  - Owner - [REDACTED] (Cell)  
[REDACTED] (Home)
  - Alternate - [REDACTED] (Cell) [REDACTED]  
[REDACTED] (Home) [REDACTED]
4. Contact the State Police, local Police, or Sheriff's departments in the area of operations. Furnish them the following information:
  - a. The aircraft Registration number.
  - b. The number of people on board.
  - c. The color of the aircraft.
  - d. The last known position & time of contact.
  - e. The route the aircraft was following.
5. If no one listed above in item # 4 can be reached, then contact the FAA Louisville Flight Service Station at [REDACTED] and tell them that you are reporting an "overdue aircraft". Then follow their instructions.

An unredacted copy is being provided under seal.





**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 41**

**Responding Witness: Shannon L. Charnas**

- Q-41. Identify how much of the Company's materials and supplies balance at October 30, 2006, 2007, 2008 and 2009 is related to construction activities.
- A-41. Materials and supplies specifically purchased for a capital project are charged directly to that project. The items in the materials and supplies balance are not related to any specific activities.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 42**

**Responding Witness: Ronald L. Miller**

Q-42. Please provide a copy of the corporate federal tax returns and supporting "M" schedules for 2007, 2008 and 2009.

A-42. The 2007 pro forma federal tax return is provided under seal. A motion for confidential treatment of this information is filed simultaneously herewith.

The 2008 pro forma federal return was filed in this case in response to the Commission's first data request number 26(a)(8). The 2009 federal tax return has not yet been prepared; this return will be filed before September 15, 2010.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 43**

**Responding Witness: Counsel/Ronald L. Miller**

Q43. Please provide detailed calculations of federal income taxes (budgeted and actual) for the following accounting periods:

a. the year ended 2007, 2008 and 2009.

A-43. Consistent with its historical practice, the Company does not disclose information relating to budgets. Such projections are only estimates; there is no guarantee that such projections will be realized; and the estimates are based on a number of assumptions that may change over time. The Company has used an historic test year in this proceeding; not a forecasted test year. The Commission determined in its September 6, 1990 Ruling and September 21, 1990 Order in Case No. 90-158 that such information is not discoverable in historical test year rate cases. Without waiver of this objection, the Company provides the following information:

The 2007 and 2008 calculations of federal income taxes for our year-end estimate and actual per the return is provided under seal. The 2009 calculation of federal income taxes for our year-end estimate is also included. A motion for confidential treatment of this information is filed simultaneously herewith.

The 2009 federal tax return has not yet been prepared; this return will be filed before September 15, 2010.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 44**

**Responding Witness: Ronald L. Miller**

- Q-44. Please provide workpapers detailing the calculation of each statutory addition and deduction used in arriving at taxable income in the above calculation. Also provide a narrative explanation of the effect of each statutory addition and deduction on tax and/or book income, and the Internal Revenue Code Section or Treasury Regulation calling for the adjustment.
- A-44. The 2008 workpapers detailing the calculation to arrive at taxable income is provided under seal. A motion for confidential treatment of this information is filed simultaneously herewith.

The 2009 federal tax return has not yet been prepared; this return will be filed before September 15, 2010.

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





**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 45**

**Responding Witness: Ronald L. Miller**

- Q-45. For 2007, 2008 and 2009, please provide a copy of the U.S. Corporation Income Tax Return, and the Kentucky Corporate Income Tax Return and all other Kentucky Tax Returns. If separate returns were not prepared, please provide the detailed worksheets that were used to prepare the consolidated return.
- A-45. The 2007 pro forma Kentucky tax return is provided under seal. A motion for confidential treatment of this information is filed simultaneously herewith.

See response to Question No. 42 for providing federal income tax returns.

The 2008 pro forma Kentucky income tax return was filed in this case as response to Commission first data request number 26(a)(8). The 2009 Kentucky income tax return has not yet been prepared; this return will be filed before October 15, 2010. Local income tax returns are not required for public service corporations in Kentucky.

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



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 46**

**Responding Witness: Ronald L. Miller**

- Q-46. Please provide the following information regarding deferred income taxes included in the test-year tax expense:
- a. Calculation of all timing differences reflected in DFIT; show book amount and tax amount; indicate when amounts were included in book and in tax returns;
  - b. Tax rate applied to each timing difference;
  - c. Calculation of actual DFIT;
  - d. If different, reconcile book amount per cost of service and book amount in DFIT calculation. Identify and quantify all reconciling items.
  - e. The gross and net additions to deferred taxes. Please breakdown such additions by sub-account, providing the number and name for each account and sub-account. For each item by year, please reconcile the gross to net additions and explain how that reconciliation was derived.
- A-46. a. The net differences are listed on the attached as separate book and tax amounts are not readily available for the test year.
- b. See response to (a.) above.
  - c. See response to (a.) above.
  - d. The book amounts used for the cost of service study and the book amounts used for deferred tax calculations are the same. The cost of service study does not use the book amounts after net operating income.
  - e. See attached for listing of sub-account amounts during the test year. The Company does not keep its deferred tax records for gross or net additions, therefore no reconciliation is provided.

Kentucky Utilities Company  
Case No. 2009-00548  
Deferred Income Tax Expense - Total Company  
12ME 10/31/09

	Federal Timing Differences	Tax Rate	DFIT	State Timing Difference	Tax Rate	DFIT	Federal Benefit (Tax Rate)	DFIT	TOTAL DFIT
Addbacks to Book Income:									
Bad Debt Reserve	939,297	35%	328,754	939,297	6%	56,358	-35%	(19,725)	365,386
Capitalized Interest	66,764,827	35%	23,367,689	65,821,479	6%	3,949,289	-35%	(1,382,251)	25,934,727
Environmental Assessment	1,200,000	35%	420,000	1,200,000	6%	72,000	-35%	(25,200)	466,800
Equity in Subsidiary Earnings - EEI	17,632,579	35%	6,171,403	17,632,579	6%	1,057,955	-35%	(370,284)	6,859,073
FAS 106 Post Retirement Benefits	728,550	35%	254,993	728,550	6%	43,713	-35%	(15,300)	283,406
FAS 143 - Asset Retirement Obligation	270,687	35%	94,741	270,687	6%	16,241	-35%	(5,684)	105,297
FAS 87 Pension	198,568	35%	69,499	198,568	6%	11,914	-35%	(4,170)	77,243
MISO Exit Fees	22,364,237	35%	7,827,483	22,364,237	6%	1,341,854	-35%	(469,649)	8,695,688
Public Liability Reserve	1,461,071	35%	511,375	1,461,071	6%	87,664	-35%	(30,682)	568,357
Vacation Pay	362,607	35%	126,912	362,607	6%	21,756	-35%	(7,615)	141,054
Other	267,853	35%	93,749	267,853	6%	16,071	-35%	(5,625)	104,195
<b>Total</b>	<b>112,238,202</b>		<b>39,283,371</b>	<b>111,294,854</b>		<b>6,677,691</b>		<b>(2,337,192)</b>	<b>43,623,870</b>
Deducts from Book Income:									
Customer Advances For Construction	373,020	35%	130,557	373,020	6%	22,381	-35%	(7,833)	145,105
Demand Side Management	146,857	35%	51,400	146,857	6%	8,811	-35%	(3,084)	57,127
Emission Allowances	138,825	35%	48,589	138,825	6%	8,330	-35%	(2,915)	54,003
Fuel Adjustment Clause	24,751,443	35%	8,663,005	24,751,443	6%	1,485,087	-35%	(519,780)	9,628,311
Loss on Recaptured Debt - Amortization	3,011,567	35%	1,054,048	3,011,567	6%	180,694	-35%	(63,243)	1,171,500
Mark to Market	833,146	35%	291,601	833,146	6%	49,989	-35%	(17,496)	324,094
Method Life/Tax Depreciation	100,199,199	35%	35,069,720	73,096,084	6%	4,385,765	-35%	(1,535,018)	37,920,467
Non-qualified Thrift Plan	10,049	35%	3,517	10,049	6%	603	-35%	(211)	3,909
OMU Excess Amortization	198,209	35%	69,373	198,209	6%	11,893	-35%	(4,162)	77,103
Regulatory Expenses	1,304,056	35%	456,419	1,304,056	6%	78,243	-35%	(27,385)	507,278
State Tax Current	1,093,372	35%	382,680	1,093,372	6%	4,959,664	-35%	(1,735,882)	382,680
Storm Damages	82,661,060	35%	28,931,371	82,661,060	6%	1,009	-35%	(353)	6,544
Supplemental Retirement Plan	16,823	35%	5,888	16,823	6%	15,000	-35%	(5,250)	97,250
Univ of Kentucky Contribution	250,000	35%	87,500	250,000	6%	30,371	-35%	(10,630)	196,904
Workers Compensation	506,179	35%	177,163	506,179	6%	265	-35%	(93)	1,718
Other	4,415	35%	1,545	4,415	6%	265	-35%	(93)	1,718
<b>Total</b>	<b>215,498,220</b>		<b>75,424,377</b>	<b>187,301,733</b>		<b>11,238,104</b>		<b>(3,933,336)</b>	<b>82,729,145</b>
									<b>(39,105,275)</b>

Deferred Tax (Expense) Benefit

Reconciling Items:

Federal Excess Deferred Income Taxes	1,587,622
State Excess Deferred Income Taxes	1,000,679
Investment Tax Credit Amortization	150,848
Temporary Estimate vs. Actual Adj. - Federal	(6,094,613)
Temporary Estimate vs. Actual Adj. - State	(1,106,146)
Federal Benefit of State Tax Adj. in line item above	387,151
<b>Total Deferred Tax (Expense) Benefit after reconciling items*</b>	<b>(43,179,734)</b>

\* Agrees to the response to Q-26(a)(7) in the Public Service Commission's first data request dated January 19, 2010.

Kentucky Utilities Company  
Case No. 2009-00548

Accumulated Deferred Income Taxes

Account	Account Description	OCT-2008	OCT-2009
190001	ACC DEF INC TAX-FED	31,493,151	-
190002	ACC DEF INC TAX CURRENT-FED	2,273,899	-
190003	ACC DEF INC TAX-ST	6,122,367	-
190004	ACC DEF INC TAX CURRENT - STATE	399,878	-
190007	FASB 109 ADJ-FED	56,108	6,479
190008	FASB 109 GRS-UP-FED	8,676,239	7,576,626
190009	FASB 109 ADJ-STATE	10,228	1,182
190010	FASB 109 GRS-UP-ST	1,224,612	1,381,756
190011	FAS 133 DEF TAX ASSET-FED	(283,682)	-
190308	DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.)	-	652,121
190315	DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS	8,126	251,368
190318	DTA ON LIABILITIES (EXCLUDING DERIVATIVES)	93,959	2,219,587
190361	NETTING OUT DEFERRED TAX ASSETS - A	(751)	(581,777)
190362	NETTING OUT DEFERRED TAX ASSETS - B	751	581,777
190403	DTA ON FIXED ASSETS	(2,170)	69,494
190408	DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.)	(2,328)	12,619,547
190415	DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS	(5,958,725)	13,851,848
190418	DTA ON LIABILITIES (EXCLUDING DERIVATIVES)	(329,000)	1,226,081
190461	NETTING OUT DEFERRED TAX ASSETS - C	6,292,223	(27,800,536)
190462	NETTING OUT DEFERRED TAX ASSETS - D	(6,292,223)	27,800,536
190508	DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.) - STATE	1,482	118,928
190515	DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS - STATE	17,135	45,842
190518	DTA ON LIABILITIES (EXCLUDING DERIVATIVES) - STATE	(137)	404,788
190561	NETTING OUT DEFERRED TAX ASSETS - STATE - A	137	(106,099)
190562	NETTING OUT DEFERRED TAX ASSETS - STATE - B	(396)	106,099
190603	DTA ON FIXED ASSETS - STATE (NON-CURRENT)		12,674

Kentucky Utilities Company  
Case No. 2009-00548

Accumulated Deferred Income Taxes

<u>Account</u>	<u>Account Description</u>	<u>OCT-2008</u>	<u>OCT-2009</u>
190608	DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.) - STATE (NON-CURRENT)	(425)	2,301,437
190615	DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS - STATE (NON-CURRENT)	(1,086,698)	2,526,173
190618	DTA ON LIABILITIES (EXCLUDING DERIVATIVES) - STATE (NON-CURRENT)	(60,000)	228,744
190661	NETTING OUT DEFERRED TAX ASSETS - STATE - C	1,147,518	(5,075,149)
190662	NETTING OUT DEFERRED TAX ASSETS - STATE - D	(1,147,518)	5,075,149
282001	DEF INC TAX-PROP-FED	(252,546,235)	-
282003	DEF INC TAX-PROP-ST	(48,932,140)	-
282007	FASB 109 ADJ-FED PRO	1,255,641	(2,101,482)
282009	FASB 109 ADJ-ST PROP	9,555,303	8,231,917
282503	DTL ON FIXED ASSETS	1,131,905	(262,420,678)
282703	DTL ON FIXED ASSETS - STATE (NON-CURRENT)	1,287,700	(47,244,248)
283001	DEF INC TAX-OTH-FED	(33,266,182)	-
283002	DEF INC TAX CURRENT-OTH-FED	(535,352)	-
283003	DEF INC TAX-OTH-ST	(6,404,373)	-
283004	DEF INC TAX CURRENT-OTH-STATE	(97,633)	-
283011	FASB 109 GR-UP-F-OTH	(2,819,240)	(4,271,498)
283012	FASB 109 GR-UP-S-OTH	(156,465)	(778,997)
283408	DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE)	(751)	(581,777)
283461	NETTING OUT DEFERRED TAX LIABILITIES - A	751	581,777
283462	NETTING OUT DEFERRED TAX LIABILITIES - B	(751)	(581,777)
283506	DTL ON OTHER FINANCIAL ASSETS (LOANS, SECUR., OTHER)	71,810	(4,274,532)
283508	DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE)	5,296,774	(51,936,784)
283518	DTL ON LIABILITIES (EXCLUDING DERIVATIVES)	(1,130,414)	(756,602)
283519	DTL ON LIABILITIES - EEI - FED (NON-CURRENT)	(6,292,223)	(3,342,693)
283561	NETTING OUT DEFERRED TAX LIABILITIES - C	6,292,223	27,800,536
283562	NETTING OUT DEFERRED TAX LIABILITIES - D		(27,800,536)

Kentucky Utilities Company  
Case No. 2009-00548  
Accumulated Deferred Income Taxes

<u>Account</u>	<u>Account Description</u>	<u>OCT-2008</u>	<u>OCT-2009</u>
283608	DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE) - STATE	(137)	(106,099)
283661	NETTING OUT DEFERRED TAX LIABILITIES - STATE - A	137	106,099
283662	NETTING OUT DEFERRED TAX LIABILITIES - STATE - B	(137)	(106,099)
283706	DTL ON OTHER FINANCIAL ASSETS (LOANS, SECUR., OTHER) - STATE (NON-CURRENT)	13,096	(779,550)
283708	DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE) - STATE (NON-CURRENT)	965,958	(9,471,754)
283718	DTL ON LIABILITIES (EXCLUDING DERIVATIVES) - STATE (NON-CURRENT)	(205,530)	173
283719	DTL ON LIABILITIES - EEI - STATE (NON-CURRENT)	(1,147,518)	(609,610)
283761	NETTING OUT DEFERRED TAX LIABILITIES - STATE - C	1,147,518	5,075,149
283762	NETTING OUT DEFERRED TAX LIABILITIES - STATE - D	(283,862,506)	(5,075,149)
Total	SUM	<u>(283,862,506)</u>	<u>(334,949,539)</u>





**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 47**

**Responding Witness: Ronald L. Miller**

- Q-47. Please provide a Consolidated Tax Savings calculation by year for each year 2006 through 2008.
- A-47. KU calculates its separate income tax based on a "stand alone" methodology in accordance with the Company's Tax Allocation Agreement and Commission precedent; therefore no Consolidated Tax Savings exist. See attachment.

**AMENDED AND RESTATED  
TAX ALLOCATION AGREEMENT**

This Amended and Restated Tax Allocation Agreement dated March 31, 2009 ("Agreement"), by and among E.ON US Investments Corp. ("US Parent") and its undersigned subsidiaries, amends and restates the Amended and Restated Tax Allocation Agreement dated January 2, 2006.

WITNESSETH

WHEREAS, the parties hereto are members of an affiliated group ("Affiliated Group") as defined in Section 1504(a) of the Internal Revenue Code of 1986, as amended ("Code"), of which the US Parent is the common parent; and

WHEREAS, such Affiliated Group intends to file a U.S. consolidated income tax return for its tax period 2008 and for subsequent years; and

WHEREAS, Louisville Gas & Electric Company ("LG&E") was ordered in the Commonwealth of Kentucky Public Service Commission Case No. 89-374 to allocate income tax liabilities using the "stand alone" method; and

WHEREAS, Kentucky Utilities Company ("KU") was ordered in the Commonwealth of Kentucky Public Service Commission Case No. 10296 to allocate income tax liabilities using the "stand alone" method; and

WHEREAS, the Commonwealth of Kentucky Public Service Commission ordered LG&E and KU in case No. 97-300 to follow Corporate Policies and Guidelines for Intercompany Transactions which state: "The "stand alone" method will be used to allocate the income tax liabilities of each entity".

WHEREAS, KU is subject to regulation by the Commonwealth of Virginia State Corporation Commission; and

WHEREAS, in 2008, Section 56.235(2)(A) the Code of Virginia was amended to state that "for ratemaking purposes, the Commission shall determine the federal and state income tax costs for investor-owned water, gas, or electric utility that is part of a publicly-traded, consolidated group as follows: (i) such utility's apportioned state income tax costs shall be calculated according to the applicable statutory rate, as if the utility had not filed a consolidated return with its affiliates, and (ii) such utility's federal income tax costs shall be calculated according to the applicable federal income tax rate and shall exclude any consolidated tax liability or benefit adjustments originating from any taxable income or loss of its affiliates.

WHEREAS, it is the intent and desire of the parties hereto that a method be established for allocating the consolidated tax liability of the Affiliated Group among its members, for reimbursing US Parent for payment of such tax liability, for compensating any party for use of its losses or tax credits, and to provide for the allocation and payment of any refund or credit

arising from a carryback, or carryforward of losses or tax credits from other tax years.

NOW, THEREFORE, in consideration of the mutual covenants and promises contained herein, the parties hereto agree as follows:

1. Definitions:

"Consolidated Tax" shall mean the aggregate tax liability for a taxable year, being the tax shown on the consolidated return of the Affiliated Group and any adjustments thereto thereafter determined. The Consolidated Tax shall also mean the amount of the refund if the consolidated tax return shows a negative tax liability.

"Corporate Tax Credit" shall mean the negative Separate Return Tax of a member for a taxable year, equal to the amount by which the Consolidated Tax is reduced by including a loss, credit, carryover or other tax benefit of such member in the consolidated return.

"Corporate Taxable Income" shall mean the income or loss of a member, computed as though the member had filed a separate return on the same basis as used in the consolidated return, except that dividends or distributions from members shall be disregarded, and other intercompany transactions eliminated in the consolidated return shall be given appropriate effect. Carryovers and carrybacks shall be taken into account unless the member has been paid a Corporate Tax Credit therefor under paragraph 4 of this Agreement.

"Holding Company" means E.ON U.S. and each member of the Affiliate Group which directly or indirectly owns E.ON U.S.

"E.ON U.S." means E.ON U.S. LLC, a Kentucky Limited Liability Company.

"Member(s)" shall mean each of the undersigned corporations and limited liability companies.

"E.ON Holding Company" means each Holding Company other than E.ON U.S.

"Separate Return Tax" shall mean the tax on the Corporate Taxable Income of a Member computed as though the Member were taxable as a corporation filing a separate tax return and were not a Member of a consolidated group. For purposes of computing the Separate Return Tax of a Member which is a limited liability company, such Member shall be considered to possess and be entitled to use losses, carryovers, tax credits and other tax attributes (1) attributable to a predecessor of such Member taxable as a corporation or (2) arising while such Member is a limited liability company.

2. A U.S. consolidated income tax return shall be filed by US Parent for all tax periods covered under this Agreement and for which the Affiliated Group is required or permitted to file a consolidated tax return. US Parent shall be solely responsible for the preparation of such returns, and shall be entitled to make all such elections under the Code (in its sole discretion) as it shall deem appropriate or advisable in connection with those returns; provided that US Parent shall have no liability to the subsidiaries for any errors or omissions in the preparation or filing

of those returns, or in connection with those elections. Each of the undersigned Members shall, and shall cause their respective subsidiaries to execute and file such consents, elections, and other documents that US Parent may in its sole discretion determine are required or appropriate, in US Parent's discretion and at its request, for the proper filing of, or in connection with, such returns, and take all such other actions as shall be required to give effect to the provisions of this Agreement. The undersigned Members and their respective subsidiaries are hereinafter collectively referred to as the "subsidiaries" or "Members", and individually referred to as a "subsidiary" or a "Member".

3. US Parent (or other non-utility designee) will make all Federal corporate income tax payments to the Internal Revenue Service on behalf of the Affiliated Group.

4. Each Member (including each Holding Company) shall pay the amount of its Separate Return Tax to US Parent (or other non-utility designee) if such amount is positive. US Parent (or other non-utility designee) shall pay any Member with a positive Corporate Tax Credit the amount of such Corporate Tax Credit. For purposes of this Agreement, any liability for alternative minimum tax shall be treated as part of the Member's separate tax liability provided that the entire Affiliated Group incurs an alternative minimum tax liability. Intercompany eliminations recorded by consolidation entries that affect the Consolidated Tax will be assigned to the appropriate Member necessitating the intercompany elimination for the purpose of computing Separate Return Tax. In the event that less than all of the losses, credits, carryovers or other tax benefits of the Members having negative Separate Return Tax are absorbed, the aggregate Corporate Tax Credit applicable to such Members shall be allocated to such Members in proportion to their negative separate return tax; provided, however, that to the extent that the Consolidated Tax and Separate Return Tax for any year include material items taxed at different rates or involve other special benefits or limitations, the associated tax benefits shall be first allocated, to the extent possible, to the individual Members of the group applicable to them. Under no circumstances shall the amount of tax liability allocated to a Member of the Affiliated Group under this Agreement exceed its separate tax liability.

5. Payment of the consolidated U.S. tax liability for a taxable period shall include the payment of estimated tax installments due for such taxable period. Each Member shall pay to US Parent an amount equal to its positive Separate Return Tax liability, if any, for that taxable period, and US Parent shall pay to each Member an amount equal to its Corporate Tax Credit attributable to that taxable period, in each case by the due date for payment of the consolidated U.S. taxes. Any amounts paid by a Member on account of a separate return or separate estimated tax payment that are credited against the Consolidated Tax liability of the Affiliated Group shall be included in determining the payments due from such Member. Any overpayment of estimated tax shall be promptly refunded to such Member. Payment shall be made within ten days after each quarterly payment date for estimated taxes and the date of filing of the consolidated return for such taxable period.

6. If part or all of a loss, credit, carryover or other tax benefit is carried back or forward to a year in which such Member filed a separate return or a consolidated return with another affiliated group, any refund or reduction in tax liability arising from the carryback or carryover shall be retained by such Member. Notwithstanding the above, US Parent shall determine whether an election shall be made not to carry back part or all of a consolidated net operating loss for any

tax year in accordance with Section 172(b)(3) of the Code.

7. If the Consolidated Tax liability is adjusted for any taxable period, whether by means of an amended return, claim for refund, or after a tax audit by the Internal Revenue Service, the liability of each Member shall be recomputed to give effect to such adjustments, and in the case of a refund, US Parent shall make payment to each Member for its share of the refund, determined in the same manner as in paragraph 4 above, within ten days after the refund is received by US Parent, and in the case of an increase in tax liability, each Member shall pay to US Parent its allocable share of such increased tax liability, penalties and interest within ten days after receiving notice of such liability from US Parent.

8. The allocation of state and local income tax liabilities will be determined based on the application of one of the following filing methods:

- (1) Separate entity
- (2) Unitary group
- (3) Nexus Combined
- (4) Consolidated (mirrors the federal group);

provided, however, that no Member's state or local tax income tax liability under the Agreement shall exceed its state or local tax liability had it filed a separate return.

All tax cost or benefit determined under a separate entity filing will be allocated to the subsidiary that filed the separate return.

Tax cost or benefit determined for a unitary filing will be allocated to the applicable business unit, similar to a separate entity filing allocation. For example, if a business unit files a state unitary return including a parent entity and its subsidiaries, the entire state tax cost or benefit is allocated to the business unit. Further allocation within the business unit is optional at the discretion of the business unit.

Tax cost or benefit determined for a nexus combined filing will be allocated as if each entity or business unit (e.g., KU, LG&E, non-regulated business unit) filed a "stand alone" or separate entity return. Both apportionment factors and taxable income are to be considered in the allocation. Any remaining cost or benefit will be allocated to E.ON U.S. on at least an annual basis.

Tax cost or benefit determined for a consolidated filing will be allocated based on each subsidiary's or business unit's nexus (as defined below) with the individual state or locality. For example, state tax determined in a consolidated return will be allocated as if the entity (or business unit) filed a "stand alone" or separate tax return using both: (a) the entity's (or business unit's) property, payroll, and receipts apportioned to the state and (b) their taxable income or loss. No tax cost or benefit will be allocated to any entity or business unit having no nexus in the state or locality. The remaining cost or benefit will be allocated to E.ON U.S. on at least an annual basis.

For purposes of state and local allocations, the following definitions are provided:

"Nexus"-- The connection an entity has with a taxing jurisdiction generally represented by property and payroll. The applicable jurisdiction's nexus standards will determine whether tax cost or benefit is allocated to an entity. (e.g., state sales or receipts of an entity may require inclusion in a consolidated return even though the entity itself does not have nexus and is protected by PL 86-272.)

"Unitary"--The relationship between related/affiliated Members generally within a consolidated group. The applicable jurisdiction will determine whether the entities are unitary. This often requires a presence of unity of ownership (e.g., over 50% owned by common parent), unity of operation (back-office or central support functions) and unity of use (centralized policies, common management forces, intercompany products flow or services provided by one entity to another).

"Nexus-combined"-- A return that includes only those entities having nexus in the applicable jurisdiction.

9. The payment or refund of any tax liability discussed in paragraphs 2-8 above may be satisfied through the debiting or crediting of the respective Member's intercompany payable or receivable account on the same day as payment or refunds would have otherwise been required. If during a consolidated return period US Parent or any subsidiary acquires or organizes another corporation that is required to be included in the consolidated return, then such corporation shall join in and be bound by this Agreement.

10. This Agreement shall apply to the 2009 tax period and all subsequent taxable periods unless and until (a) this Agreement is terminated by the mutual consent of the signatories hereto, (b) this Agreement is terminated by US Parent (in its sole discretion) or (c) as to any one or more subsidiaries at any time that those subsidiaries are no longer Members of an affiliated group with US Parent under Section 1504(a) of the Code. Notwithstanding such termination, this Agreement shall continue in effect with respect to any payment or refunds due for all taxable periods ending on or prior to termination.

11. This Agreement shall be binding upon and inure to the benefit of any successor of the parties and their subsidiaries, whether by operation of law or otherwise, to the same extent as if the successor had been an original party to the Agreement.

12. This Agreement is subject to revision as a result of changes in income tax law and changes in relevant facts and circumstances, subject to any regulatory required approvals.

13. This Agreement shall become effective immediately, subject to receipt of any required approvals. Upon effectiveness of this Agreement, this Agreement shall supersede and replace the Amended and Restated Tax Allocation Agreement dated as of January 2, 2006 by and among the parties hereto.

IN WITNESS WHEREOF, the parties hereto have caused this agreement to be executed by their duly authorized representatives on March 31, 2009, but effective as set forth herein.

E.ON US Investments Corp.

By SB Rines

E.ON U.S. LLC

By SB Rines

Louisville Gas and Electric Company

By SB Rines

Kentucky Utilities Company

By SB Rines

E.ON U.S. Capital Corp.

By SB Rines

LG&E Energy Marketing Inc.

By SB Rines

E.ON U.S. Services Company

By SB Rines

E.ON North America, Inc.

By SM





**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 48**

**Responding Witness: Ronald L. Miller**

Q-48. Provide the effective (reflecting all consolidated tax savings) federal income tax rates for 2007, 2008 and 2009 and a derivation thereof.

A-48. See the table below for the effective federal income tax rate for 2007 through 2009. Also see response to Question No. 47 regarding consolidated tax savings.

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Statutory federal income tax rate	35.0%	35.0%	35.0%
State income taxes, net of federal benefit	2.7	2.6	3.4
Reduction of income tax reserve		(0.2)	(0.4)
Qualified production activities deduction	(0.3)	(1.1)	(1.2)
Dividends received deduction - EEI investment	(1.5)	(4.2)	(2.9)
Amortization of investment tax credits		(0.1)	(0.4)
Reversal of excess deferred taxes	(0.9)		
Other differences	<u>(1.5)</u>	<u>(1.9)</u>	<u>(1.9)</u>
Effective income tax rate	<u>33.5%</u>	<u>30.1%</u>	<u>31.6%</u>

Note: The effective federal income tax rates include both above the line and below the line tax items. For example, the Dividends received deduction related to the EEI investment is a below the line item.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 49**

**Responding Witness: Ronald L. Miller**

Q-49. Please state whether the Company has or will file a consolidated federal or state tax return for 2007, 2008 and 2009 and if so, list those companies which will be included in the consolidated return.

A-49. KU is part of a consolidated tax group whose return is filed by the parent of E.ON U.S. LLC, E.ON US Investments Corp. A consolidated federal return was filed for 2007 and 2008. A consolidated federal return will be filed for 2009 prior to the September 15, 2010 due date. See the list below of companies in the 2007 and 2008 consolidated returns.

E.ON U.S. Investment Corp.  
E.ON North America Inc.  
E.ON U.S. Capital Corp.  
E.ON U.S. Hydro I LLC  
E.ON U.S. LLC  
E.ON U.S. Services Inc.  
EKY Corp.  
FCD LLC  
FSF Minerals Inc.  
Kentucky Utilities Company  
KU Solutions Corporation  
LCC LLC  
Lexington Utilities Company  
LG&E Energy Inc.  
LG&E Energy Marketing Inc.  
LG&E Home Services Inc.  
LG&E International Inc.  
LG&E Power Argentina I Inc.  
LG&E Power Argentina II Inc.  
LG&E Power Argentina III LLC  
LG&E Power Development Inc.  
LG&E Power Inc.  
LG&E Power Operations Inc.  
Louisville Gas & Electric Company  
Western Kentucky Energy Corp.  
E.ON Natural Gas Trading Inc.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 50**

**Responding Witness: Ronald L. Miller**

Q-50 Please list the name and business function of all Company subsidiaries and separately list those which are included in this case for ratemaking purposes.

A-50. KU has one inactive wholly owned subsidiary company, Lexington Utilities Company. KU also has minority investments in Electric Energy, Inc and Ohio Valley Electric Corporation. Neither minority investment is consolidated with KU.

KU owns a 2.5% share of Ohio Valley Electric Corporation. KU's investment is \$250,000 and is accounted for using the cost method of accounting.

KU owns 20% of the common stock of Electric Energy, Inc. KU's investment is accounted for using the equity method of accounting and, as of December 31, 2009, totaled \$11,967,169.

KU, a wholly owned subsidiary of E.ON U.S. LLC, is the only company included in Case No. 2009-00548 for ratemaking purposes. An affiliate, Louisville Gas and Electric, has filed a separate application in Case No. 2009-00549.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 51**

**Responding Witness: Ronald L. Miller**

Q-51. Please provide worksheets which reconcile book and tax income and tax liability on the books and on the tax return for 2007, 2008 and 2009.

A-51. See response to Question No. 43 for reconciliation of book income and federal taxable income for 2007 and 2008. The 2009 tax return has not yet been prepared; therefore no 2009 reconciliation is included.

Also, a reconciliation of the Company's book tax liability to the corresponding tax return for 2007 and 2008 is provided under seal. A motion for confidential treatment of this information is filed simultaneously herewith.





**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 52**

**Responding Witness: Ronald L. Miller**

- Q-52. Please list and explain in detail the allocation methods used to allocate state and federal tax liability and tax credits between the Company and its subsidiaries. Please provide worksheets which show a detailed derivation of the allocations for 2007, 2008 and 2009. The derivation should include separate listing of contributions, indebtedness cost, NOL (current, carryforwards and carrybacks), each credit by type (such as the investment tax credit, jobs credit), and intercompany transactions.
- A-52. There are no allocations between KU and its subsidiaries, Lexington Utilities, EEI and OVEC.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 53**

**Responding Witness: Ronald L. Miller**

- Q-53. Please list all typical intercompany transactions which are taxed by the federal government in the year of the transaction or the following year if a separate return is filed, but on which the tax is deferred if a consolidated return is filed. For each transaction please identify it by company, and type of transaction, and gain (loss) (deferred or not). Please provide the book treatment of each account.
- A-53. There are no typical intercompany transactions on which federal taxes are deferred in our consolidated return. See also response to Question No. 54 for intercompany transactions associated with Trimble County occurring recently.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 54**

**Responding Witness: Ronald L. Miller**

- Q-54. Separately for 2007, 2008 and 2009, list all intercompany transactions which would be taxed by the federal government in that year if a separate return was filed, but will not be taxed that year because a consolidated return was filed. For each transaction please identify it by company, type of transaction, and gain (loss) (deferred or note). Please provide the book treatment of each amount.
- A-54. In 2008 and 2009, KU purchased portions of Trimble County Unit 1's joint use assets from Louisville Gas and Electric Company. The sales resulted in tax gains, approximating the sales proceeds, for Louisville Gas and Electric Company that were deferred on the consolidated tax return. The transactions were as follows:

<b>Date</b>	<b>Description</b>	<b>Proceeds</b>
June 2008	Cooling Tower	\$10 million
Dec 2009	Equipment common to TC1 and TC2	\$48 million

For book purposes the sales were made based on net book value, therefore no gain or loss was recorded on the sale.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 55**

**Responding Witness: Ronald L. Miller**

- Q-55. Please list all typical intercompany transactions which are taxed by state government in the year of the transaction or the following year if a separate return is filed, but on which the tax is deferred if a consolidated return is filed. For each transaction please identify it by company, and type of transaction, and gain (loss) (deferred or not). Please provide the book treatment of each amount.
- A-55. There are no typical intercompany transactions on which state taxes are deferred in our consolidated return. See also response to Question No. 56 for intercompany transactions associated with Trimble County occurring recently.





**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 56**

**Responding Witness: Ronald L. Miller**

- Q-56. Separately for 2007, 2008 and 2009, please list all intercompany transactions which would be taxed by state government in that year if a separate return was filed, but will not be taxed that year because a consolidated return was filed. For each transaction please identify it by company, type of transaction, and gain (loss) (deferred or not). Please provide the book treatment of each amount.
- A-56. In 2008 and 2009, KU purchased portions of Trimble County Unit 1's joint use assets from Louisville Gas and Electric Company. The sales resulted in tax gains, approximating the sales proceeds, for Louisville Gas and Electric Company that were deferred on the consolidated tax return. The transactions were as follows:

<b>Date</b>	<b>Description</b>	<b>Proceeds</b>
June 2008	Cooling Tower	\$10 million
Dec 2009	Equipment common to TC1 and TC2	\$48 million

For book purposes the sales were made based on net book value, therefore no gain or loss was recorded on the sale.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 57**

**Responding Witness: Ronald L. Miller**

- Q-57. Please provide worksheets which derive the gross revenue and pre-tax accounting income and federal taxable income (loss), on a consolidated basis and on a separate return basis for each year for 2007, 2008 and 2009.
- A-57. The attachments are provided under seal. A motion for confidential treatment of this information is filed simultaneously herewith.

The 2009 federal tax return has not yet been prepared; this return will be filed before September 15, 2010.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 58**

**Responding Witness: Ronald L. Miller**

- Q-58. Please provide worksheets which derive the gross revenue and pre-tax accounting income and state taxable income (loss), on a consolidated basis and on a separate return basis for 2007, 2008 and 2009. Include in the worksheets a detailed reconciliation of book and tax income.
- A-58. The attachments are provided under seal. A motion for confidential treatment of this information is filed simultaneously herewith.

The 2009 state tax return has not yet been prepared; this return will be filed before October 15, 2010.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 59**

**Responding Witness: Ronald L. Miller**

- Q-59. Please provide for each year from 2000 through 2008 the gross and net additions to deferred taxes. Please breakdown such additions within each year by sub-account, providing the number and name for each account and sub-account.
- a. For each item by year please reconcile the gross to net additions and explain how that reconciliation was derived.
- A-59. See response to Question No. 61 for balances by subaccounts for 2006 through 2009. Earlier years are not readily available. Note that certain subaccounts have changed through the years. Also, KU's reconciliations of these accounts are maintained based on net amounts, rather than being detailed by gross additions, deductions, etc.





**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 60**

**Responding Witness: Ronald L. Miller**

Q-60. Please provide detailed worksheets showing the derivation of "excess tax over book depreciation" for 2007, 2008 and 2009.

A-60.

	<u>Per Return Year 2007</u>	<u>Per Return Year 2008</u>
Tax Depreciation	\$(123,598,908)	\$(174,538,961)
Book Depreciation	<u>121,476,320</u>	<u>137,322,451</u>
Excess Tax over Book	<u>\$(2,122,588)</u>	<u>\$(37,216,510)</u>

Note: Year 2009 – information is not yet available – Federal Return not yet completed.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 61**

**Responding Witness: Ronald L. Miller**

- Q-61. Please provide the beginning and ending balances for 2007, 2008 and 2009 for Accumulated Deferred Income Taxes and Provisions for Deferred Income Taxes broken down by sub-account with the name and number of each sub-account.
- A-61. See attachment for the beginning and ending balances for 2007, 2008, and 2009 for Accumulated Deferred Income Taxes. For Provisions for Deferred Income Taxes see response to Question No. 62.

Kentucky Utilities Company  
Case No. 2009-00548  
Accumulated Deferred Income Taxes

Account	Account Description	DEC-2006	DEC-2007	DEC-2008	DEC-2009
190001	ACC DEF INC TAX-FED	23,445,452	-	-	-
190002	ACC DEF INC TAX CURRENT-FED	4,630,096	-	-	-
190003	ACC DEF INC TAX-ST	5,168,219	-	-	-
190004	ACC DEF INC TAX CURRENT - STATE	472,038	-	-	-
190007	FASB 109 ADJ-FED	336,822	-	38,873	(4,176)
190008	FASB 109 GRS-UP-FED	10,281,574	-	8,407,663	7,372,183
190009	FASB 109 ADJ-STATE	61,425	-	7,085	(762)
190010	FASB 109 GRS-UP-ST	1,608,410	-	1,175,632	1,344,471
190308	DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.)	(97,067)	406,099	652,121	619,488
190311	DTA ON OTHER REC. FR. DERIV. - CURRENT				397,250
190315	DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS	178,133	293,191	251,368	42,942
190318	DTA ON LIABILITIES (EXCLUDING DERIVATIVES)	4,541,732	12,198,715	1,589,869	2,161,853
190361	NETTING OUT DEFERRED TAX ASSETS - A		-	(581,777)	(341,066)
190362	NETTING OUT DEFERRED TAX ASSETS - B			581,777	341,066
190403	DTA ON FIXED ASSETS		87,299	69,494	69,494
190408	DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.)		16,485,677	13,736,502	10,694,800
190410	DTA ON OTHER RECEIVABLES FR. DERIV. FINANCIAL INSTRUMENTS		(4)	-	-
190415	DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS		19,568,302	17,713,625	14,546,400
190418	DTA ON LIABILITIES (EXCLUDING DERIVATIVES)	(5,537,662)	1,997,919	892,770	1,299,901
190423	DTA ON TAX CREDITS		(283,682)	(283,682)	-
190461	NETTING OUT DEFERRED TAX ASSETS - C		-	(32,128,709)	(26,610,595)
190462	NETTING OUT DEFERRED TAX ASSETS - D			32,128,709	26,610,595
190508	DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.) - STATE			118,928	112,977
190511	DTA ON OTHER REC. FR. DERIV. - STATE - CURRENT				72,447
190515	DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS - STATE			45,842	7,831
190518	DTA ON LIABILITIES (EXCLUDING DERIVATIVES) - STATE			289,946	394,259
190561	NETTING OUT DEFERRED TAX ASSETS - STATE - A			(106,099)	(62,201)
190562	NETTING OUT DEFERRED TAX ASSETS - STATE - B			106,099	62,201
190603	DTA ON FIXED ASSETS - STATE (NON-CURRENT)			12,674	12,674
190608	DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.) - STATE (NON-CURRENT)			2,505,137	1,950,420
190615	DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS - STATE (NON-CURRENT)			3,230,448	2,652,839
190618	DTA ON LIABILITIES (EXCLUDING DERIVATIVES) - STATE (NON-CURRENT)			232,605	214,440
190661	NETTING OUT DEFERRED TAX ASSETS - STATE - C			(5,980,864)	(4,830,372)

Kentucky Utilities Company  
Case No. 2009-00548

Accumulated Deferred Income Taxes

Account	Account Description	DEC-2006	DEC-2007	DEC-2008	DEC-2009
190662	NETTING OUT DEFERRED TAX ASSETS - STATE - D	(4,620,794)	-	5,980,864	4,830,372
190997	QUARTERLY CHANGES OF DTA	5,535,658	-	-	-
190999	QUARTERLY CHANGES OF DTL	(258,330,334)	-	-	-
282001	DEF INC TAX-PROP-FED	(48,713,187)	-	-	-
282003	DEF INC TAX-PROP-ST	5,823,144	-	608,948	(2,512,032)
282007	FASB 109 ADJ-FED PRO	9,793,181	-	8,963,928	8,104,144
282009	FASB 109 ADJ-ST PROP	(280,920,911)	(291,507,115)	(246,935,722)	(260,277,569)
282503	DTL ON FIXED ASSETS	-	-	(46,456,649)	(48,425,517)
282703	DTL ON FIXED ASSETS - STATE (NON-CURRENT)	280,920,911	-	-	-
282999	QUARTERLY CHANGES OF DTL	(30,626,259)	-	-	-
283001	DEF INC TAX-OTH-FED	(407,097)	-	-	-
283002	DEF INC TAX CURRENT-OTH-FED	(5,922,929)	-	-	-
283003	DEF INC TAX-OTH-ST	(74,244)	-	(3,228,289)	(4,363,704)
283004	DEF INC TAX CURRENT-OTH-STATE	(1,658,344)	-	(231,064)	(795,812)
283011	FASB 109 GR-UP-F-OTH	(35,785)	(632,984)	(581,777)	(341,066)
283012	FASB 109 GR-UP-S-OTH	-	-	581,777	341,066
283408	DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE)	-	-	(581,777)	(341,066)
283461	NETTING OUT DEFERRED TAX LIABILITIES - A	(3,528,147)	(3,957,558)	(4,349,910)	(4,271,900)
283462	NETTING OUT DEFERRED TAX LIABILITIES - B	(17,799,361)	(28,949,573)	(22,845,286)	(49,638,896)
283506	DTL ON OTHER FINANCIAL ASSETS (LOANS, SECUR., OTHER)	13,395,937	-	-	-
283508	DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE)	5,619,529	(8,249,551)	(5,994,290)	(756,602)
283515	DTL ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS	-	-	-	(3,510,880)
283518	DTL ON LIABILITIES (EXCLUDING DERIVATIVES)	-	-	32,128,709	26,610,595
283519	DTL ON LIABILITIES - EEI-FED (NON-CURRENT)	-	-	(32,128,709)	(26,610,595)
283561	NETTING OUT DEFERRED TAX LIABILITIES - C	-	-	(106,099)	(62,201)
283562	NETTING OUT DEFERRED TAX LIABILITIES - D	-	-	106,099	62,201
283608	DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE) - STATE	-	-	(106,099)	(62,201)
283661	NETTING OUT DEFERRED TAX LIABILITIES - STATE - A	-	-	(106,099)	(62,201)
283662	NETTING OUT DEFERRED TAX LIABILITIES - STATE - B	-	-	(793,297)	(779,070)
283706	DTL ON OTHER FINANCIAL ASSETS (LOANS, SECUR., OTHER) - STATE (NON-CURRENT)	-	-	(4,166,315)	(9,052,686)
283708	DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE) - STATE (NON-CURRENT)	-	-	(1,090,204)	173
283718	DTL ON LIABILITIES (EXCLUDING DERIVATIVES) - STATE (NON-CURRENT)	-	-	-	(640,282)
283719	DTL ON LIABILITIES - EEI - STATE (NON-CURRENT)	-	-	-	-

Kentucky Utilities Company  
Case No. 2009-00548  
Accumulated Deferred Income Taxes

Account	Account Description	DEC-2006	DEC-2007	DEC-2008	DEC-2009
283761	NETTING OUT DEFERRED TAX LIABILITIES - STATE - C			5,980,864	4,830,372
283762	NETTING OUT DEFERRED TAX LIABILITIES - STATE - D			(5,980,864)	(4,830,372)
283999	QUARTERLY CHANGES OF DTL	2,312,042	-	-	-
Total	SUM	(284,147,817)	(282,543,265)	(276,519,127)	(333,362,172)





## KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010

Question No. 62

Responding Witness: Ronald L. Miller

Q-62. Please provide the following amounts for 2007, 2008 and 2009:

- a. Income tax expense, current, deferred, deferred-credit, investment tax credit deferred and investment tax credit amortized from prior years. Identify by Uniform System Account number.
- b. Identify the benefit giving rise to each charge, as shown in the example below.
- c. Separate federal and state amounts.
- d. Cite the order or ruling on which the Company bases rate treatment of these benefits (normalized or flow-through). Note the rate treatment (normalized or flow-through).
- e. State the accumulated total for each as it appears on the test period balance sheets. Identify by Uniform System Account Number.
- f. State the rate base treatment of each item (e.g. deducted from rate base, cost-free capital, treated as equity, etc.).
- g. Cite the order or ruling on which the Company bases treatment identified in f.

A-62. a. Income Taxes:

Federal income taxes current –

	<u>2007</u>	<u>2008</u>	<u>2009</u>
Account 409.1	\$27,762,416	\$43,184,629	(\$4,766,355)
Account 409.2	<u>\$88,667</u>	<u>\$2,295,770</u>	<u>(\$987,569)</u>
Total	\$27,851,083	\$45,480,399	(\$5,753,924)

State income taxes current –			
	<u>2007</u>	<u>2008</u>	<u>2009</u>
Account 409.1	\$13,060,218	\$10,053,734	\$1,631,507
Account 409.2	<u>(\$183,585)</u>	<u>\$224,373</u>	<u>(\$307,915)</u>
Total	\$12,876,633	\$10,278,107	\$1,323,592
Federal income taxes deferred –			
	<u>2007</u>	<u>2008</u>	<u>2009</u>
Account 410.1	\$34,218,467	\$42,357,056	\$98,868,681
Account 410.2	<u>\$1,713,898</u>	<u>\$952,154</u>	<u>\$1,651,531</u>
Total	\$35,932,365	\$43,309,210	\$100,520,212
State income taxes deferred –			
	<u>2007</u>	<u>2008</u>	<u>2009</u>
Account 410.1	\$6,738,650	\$5,679,542	\$14,576,332
Account 410.2	<u>\$312,565</u>	<u>\$164,395</u>	<u>\$243,499</u>
Total	\$7,051,215	\$5,843,937	\$14,819,831
Federal income taxes deferred-credit –			
	<u>2007</u>	<u>2008</u>	<u>2009</u>
Account 411.1	(\$40,578,630)	(\$52,550,563)	(\$53,496,671)
Account 411.2	<u>(\$426,519)</u>	<u>(\$457,313)</u>	<u>(\$4,216,774)</u>
Total	(\$41,005,149)	(\$53,007,876)	(\$57,713,445)
State income taxes deferred-credit –			
	<u>2007</u>	<u>2008</u>	<u>2009</u>
Account 411.1	(\$7,226,716)	(\$8,838,412)	(\$6,673,683)
Account 411.2	<u>(\$77,785)</u>	<u>(\$77,130)</u>	<u>(\$708,345)</u>
Total	(\$7,304,501)	(\$8,915,542)	(\$7,382,028)
Investment Tax Credit Deferred –			
	<u>2007</u>	<u>2008</u>	<u>2009</u>
Account 411.4	\$42,566,647	\$25,266,898	\$21,416,455
Investment Tax Credit Amortized –			
	<u>2007</u>	<u>2008</u>	<u>2009</u>
Account 420	(\$591,310)	(\$314,308)	(\$130,847)
Grand Total	<u>\$77,376,983</u>	<u>\$67,940,825</u>	<u>\$67,099,846</u>

- b. There is no “example below” in the question to reference.
- c. See answer to part (a) of this question.

- d. The Company follows the Internal Revenue Code and Commission practices to determine if an item is flow through or normalized. KU flows through the Allowance for Funds Used During Construction Equity, all else is normalized.
- e. There is no Allowance for Funds Used During Construction Equity in the Kentucky Jurisdiction.
- f. The deferred tax balances are deducted from rate base.
- g. The Company treatment of the deferred taxes is consistent with general rate making practices.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 63**

**Responding Witness: Ronald L. Miller**

Q-63. Please provide a detailed derivation of 2007, 2008 and 2009 research and development credits, including:

- a. a list of all research, development and experimentation expenditures, and for each item provide separately:
  - (i) the amounts payable to inside and outside contractors;
  - (ii) the amount payable in the test period;
  - (iii) the total expenditures to be expensed in determining federal taxable income; and
  - (iv) the total expenditures qualifying for the R & E credit under I.R.C. paragraph 44f.

A-63. See attached.

**KENTUCKY UTILITIES COMPANY**  
**CASE NO. 2009-00548**  
**R&E Credit Analysis**

	2007 KU	2008 KU
Outside Contractors(No Inside Contractors)		
EPRI	1,422,294	1,145,408
Nonqualified EPRI 50% Adjustment Per Agreement With IRS	(711,147)	(572,703)
Western KY Carbon Storage Foundation Inc.	0	129,501
University OF Kentucky Center For Applied Research	250,000	250,000
Inside and Outside Contractors QRE's	961,147	952,206
Amount Payable In Test Period - 1,457,857		
Total Expenditures to be Expensed In Determining Federal Taxable Income	961,147	952,206
Qualifying Credit Expenditures Expensed Reduced Credit		
Qualifying Research Expenditures	961,147	952,206
280C Reduced Credit Deduction Percentage	13%	13%
Reduced Credit Allowed	124,949	123,787

(i) 2

(ii) 1

(iii) 1

(iv) **Section 44f has been deleted from the I.R.C. and could not be referenced.**

**1** Note: Election was made under I.R.C. code section 280C for a reduced credit. Not making this election would have required an addback of 35% of the Amount in (i).  
**2** 2009 Return has not been completed. Amounts included in test period above are estimates.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 64**

**Responding Witness: Ronald L. Miller**

Q-64. Identify all net operating loss carrybacks and carryforwards for KU, its parent and each subsidiary for 2006, 2007, 2008 and 2009.

A-64. There are no net operating loss carrybacks or carryforwards for KU for 2006, 2007, or 2008. See the attachment for net operating losses for its parent and subsidiaries. A motion for confidential treatment of this information is filed simultaneously herewith.

The 2009 federal tax return has not yet been prepared; this return will be filed before September 15, 2010.





**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 65**

**Responding Witness: Ronald L. Miller**

- Q-65. What amount of KU interest expense for tax purposes and separately for book purposes was allocated to Kentucky regulated operations on a combined and intrastate basis during the test period? Please explain and provide a reconciliation of the difference.
- A-65. The KU legal entity has its own debt, and the related interest expense, therefore, no interest expense is allocated to KU from any other company for book or tax purposes. For ratemaking purposes, the KU legal entity is divided into Kentucky, Virginia and FERC jurisdictions. Total Company interest expense is allocated to these three jurisdictions based on the Cost of Service Study.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 66**

**Responding Witness: Ronald L. Miller**

Q-66. Regarding the investment tax credit, please provide the amount of 3%, 4%, 7%, 10%, and 11% credits the company generated, booked for ratemaking purposes, and/or used as a credit against federal tax liability for each year from 2006 through 2009 and the derivation of each of those amounts.

A-66. KU had no investment tax credit at the rates mentioned above that were generated or used as a credit against federal tax liability from 2006 through 2009. KU did have amortization from previous investment tax credit that was credited below net operating income in the amount of \$1,081,872, \$591,310, \$314,308 and \$130,847 for years 2006 through 2009, respectively.

KU did generate advanced coal investment tax credit equal to 15% of its portion of Trimble County Unit 2 eligible construction expenditures. The estimated credits recorded were \$12,000,000, \$42,566,647, \$25,266,898, and \$21,416,455 for years 2006 through 2009, respectively, and the actual amounts used as a credit against its tax liability were \$11,004,386, \$35,898,424, and \$34,763,246 for years 2006 through 2008, respectively. The 2009 federal return has not yet been filed. The amortization of this credit will start when the Trimble County Unit goes into service, expected to be in mid 2010. This amortization is also expected to be recorded below net operating income.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 67**

**Responding Witness: Ronald L. Miller**

Q-67. For each distinct tax-timing difference for which the Company has provided deferred taxes, please identify the amount of excess deferred income taxes (i.e. deferred taxes accrued by the Company at federal tax rates higher than the current corporate tax rate, the excess is the difference over the current rate) existing on the Company's books at December 31, 2009 which can be flowed back to ratepayers on an accelerated basis (i.e. such amortization is not prohibited by the normalization requirements of the Internal Revenue Code). Show how these amounts are calculated.

A-67. KU had no excess deferred income taxes existing on the books at December 31, 2009 which could be flowed back to ratepayers on an accelerated basis. In accordance with Internal Revenue Code Section 203(e) normalization requirements, excess reserves may not be reduced more rapidly than under the average rate assumption method (ARAM). KU applies this method which reduces excess deferred income tax reserves over the remaining book lives of the underlying property.

Also see response to KPSC-1 Question No. 25.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 68**

**Responding Witness: Ronald L. Miller**

- Q-68. Will the amount of investment tax credits utilized be increased if the Company is granted its requested rate increase in these proceedings? If not, why not? If so, provide calculations showing the Company's best estimate as to how much ITC will be utilized.
- A-68. No, the amount of investment tax credit utilized will not be increased if the Company is granted its requested rate increase in these proceedings. KU has utilized all investment tax credit claimed.





**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 69**

**Responding Witness: Ronald L. Miller**

Q-69. Provide detailed descriptions of any IRS audit, settlements with the Internal Revenue Service, or audit adjustments made during the three years ending December 31, 2009.

A-69. The IRS has completed their audit of KU for the 2007 tax year and made the following adjustments:

- Section 118 adjustment for additional taxable income of \$1,389,197.
- Section 162 adjustment for a reduction in taxable income of \$1,389,197.
- Depreciation adjustment that reduced taxable income by \$42,819.

The net effect to KU for 2007 of these temporary difference adjustments was a reduction to taxable income of \$42,819. Additionally, as part of the Compliance Assurance Process (CAP), certain adjustments to eligible progress expenditures associated with the advance coal credit were incorporated into the originally filed returns.

The IRS has completed their audit of the 2008 tax year. As part of the Compliance Assurance Process, the return was accepted as filed except for two items, bonus depreciation and adjustments related to our application to change our accounting for repair expenses. Both of these areas remain under review; however, the IRS has proposed no adjustments for the 2008 tax year.

The 2009 tax year is currently under examination and no adjustments have been proposed at this time.

The 2005/2006 IRS audits were also completed in February 2009. Adjustments were made to:

- Eligible progress expenditures in connection with the advance coal credit resulting in a reduction in KU's 48A credit of \$337,261.
- Depreciation adjustment that increased income by \$998,603.
- Depreciation adjustment that increased taxable income by \$91,488.
- Reduction in Research and Experimental Credit of \$7,670.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 70**

**Responding Witness: Ronald L. Miller**

- Q-70. Provide a copy of any and all revenue ruling requests, IRS responses, and correspondence between the Company and the IRS during the ten years ending December 31, 2009.
- A-70. KU has not made any requests for IRS income tax revenue rulings during the ten years ending December 31, 2009.

The Company does have routine correspondence with the IRS in dealing with payroll matters, employee benefits, income tax audits, tax payments/refunds, and other miscellaneous federal tax matters. Correspondence of this nature is available upon request or for inspection at the Company's offices, if needed.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 71**

**Responding Witness: Ronald L. Miller**

Q-71. List total property taxes and property tax refunds or abatements each year, for the test period and the most recent three years for which actual information is available. Describe and show the accounting treatment accorded to each item, showing journal entries, dates, accounts, amounts and descriptions.

A-71. See attachment.

**Kentucky Utilities Company**  
**Case No. 2009-00548**  
**Property Taxes**

<u>Account</u>	<u>Description</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>Test Year</u>
408.1	Property Tax Expense	10,864,407	12,471,198	11,974,840	13,013,415
408.2	Property Tax Expense	11,004	9,625	2,004	2,545
107	Construction Work in Progress	124,980	409,284	594,658	563,762

There were no refunds or abatements during the three years ending December 31, 2009 or the test year.





**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 72**

**Responding Witness: Ronald L. Miller**

- Q-72. List all amounts of property taxes under dispute at December 31, 2009, and indicate the tax year and the taxing district to which each relates.
- A-72. KU received a letter dated December 30, 2009, from the Kentucky Department of Revenue confirming a settlement in connection with a property tax dispute for the 2009 tax year. This letter was not received until January 4, 2010; however, the impact of this settlement was recorded in the year ended December 31, 2009.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 73**

**Responding Witness: Ronald L. Miller**

Q-73. List all property tax refunds, by geographical area and taxing authority, by year, received in the most recent three years through 2009.

A-73. No property tax refunds were received for the most recent three years through 2009.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 74**

**Responding Witness: Ronald L. Miller**

Q-74. Please explain and provide all workpapers and source documents supporting the derivation of the taxable bases for Kentucky property taxes for 2007, 2008 and 2009.

A-74. See attached CD in folder titled Question No. 74.



**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2009-00548**

**Response to Attorney General's Initial Requests for Information  
Dated March 1, 2010**

**Question No. 75**

**Responding Witness: Ronald L. Miller**

Q-75. Provide full supporting documentation, workpapers and correspondence associated with refunds of any and all taxes other than income taxes received in 2007, 2008 and 2009. Indicate which accounts were affected and the associated dollar amounts. Also describe how the Company intends to treat this/these item(s) for rate case purposes.

A-75. KU received a \$450,000 Kentucky Sales/Use tax refund in February 2009 for the audit period covering January 1996 to July 2000. The refund was credited to capital accounts for \$391,083, other balance sheet accounts for \$35,386 and operations and maintenance accounts in the amount of \$23,531 in 2008.

Interest income of \$318,449 on this refund was recorded in the amounts of \$300,000 and \$18,449 in 2008 and 2009, respectively.

The settlement agreement related to this refund is attached and provided under seal. A motion for confidential treatment of this information is filed simultaneously herewith.

There was also a 2008 Virginia payroll withholding tax refund of \$267 that was credited to FERC account 241 and refunded to the appropriate Company employee.

Kentucky payroll withholding tax refunds were also received for \$148 and \$58 that were credited to FERC account 241 in 2007 and 2009, respectively. These too were refunded to the appropriate Company employees.

QUESTIONS, CALL (877)973-4357

COMMONWEALTH OF KENTUCKY  
 DEPARTMENT OF THE TREASURY  
 VENDOR: ZZMISCOTHR

DATE: 02/02/2009

CHECK CAT:UAM

PAYMENT DOCUMENT			INVOICE NO.	DESCRIPTION	AMOUNT
CD	DEP	DOC NUMBER			
GAX2	130	0900018410		Refund sales and use tax	768,449.42
					768,449.42
CHECK NO: 14047758			TOTAL		768,449.42

00207

THE BACKGROUND OF THIS DOCUMENT IS BLUE WITH A GREEN WARNING BAND. THERE IS A SECURITY MARK ON THE BACK. DO NOT ACCEPT WITHOUT THESE FEATURES.



Farmers Bank and  
 Capital Trust Co.  
 Frankfort KY

COMMONWEALTH OF KENTUCKY  
 DEPARTMENT OF THE TREASURY  
 Frankfort, Kentucky

13-61  
 839

Check Number  
 61 14047758

Date: 02/02/2009

Seven Hundred Sixty Eight Thousand Four Hundred Forty Nine And 42/100

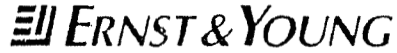
Pay to the Order of  
 Kentucky Utilities Company  
 Attn: Ronald Miller  
 220 W. Main Street  
 Louisville KY 40202

Amount \$\*\*\*\*\*768,449.42

*Todd Hollenbach*

State Treasurer





INVOICE NUMBER : US0130000793

February 11, 2009

E.ON U.S. LLC  
Mr. Ronald L. Miller  
220 West Main Street  
Louisville, KY 40202

PLEASE REMIT TO:

Ernst & Young  
PNC Bank - Philadelphia 828370  
P.O. Box 828370  
Philadelphia PA 19182-8370

EIN: 34-6565596

BILLING US016 CLIENT NUMBER: 60002920

Billing for professional services rendered in connection with the 1/1/1996 to 7/31/2000 KU refund claim assistance.

25% of tax savings	\$34,385
25% of interest	<u>24,333</u>

Total Due

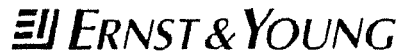
\$58,718

*OK to pay  
Hawthorne  
Account @ 12/31/08  
2/16/09*

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE ADVICE.  
DUE UPON RECEIPT

CLIENT COPY

## REMITTANCE ADVICE



INVOICE NUMBER : US0130000793

February 11, 2009

E.ON U.S. LLC  
Mr. Ronald L. Miller  
220 West Main Street  
Louisville, KY 40202

**PLEASE REMIT TO:**

Ernst & Young  
PNC Bank - Philadelphia 828370  
P.O. Box 828370  
Philadelphia, PA 19182-8370

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60002920

---

*Total Due*

\$58,718

### ELECTRONIC FUNDS TRANSFER INFORMATION

Wire Transfer:

Wachovia Bank, N.A. Chapel Hill, NC  
ABA: 071201087 Swift code: PNCUS33  
Account name: Ernst & Young U.S. LLP  
AC: 2000032587250

ACH Transfer:

Wachovia Bank, N.A. Chapel Hill, NC  
ABA: 071201087  
Account name: Ernst & Young U.S. LLP  
AC: 2000032587250

*Reference Client and Invoice Number on Electronic Transmittal*



KENTL UTILITIES

Upload Type: Functional Journal  
 Template Style: Single Journal Entry  
 Set of Books: LGE ENERGY LLC  
 Database: ofmsprod

Category: Util - Text: Tax  
 Source: Util - Text: Spreadsheet  
 Currency: Util - Text: USD  
 Accounting Date: Util - Date: 2/1/2009 4726  
 Group ID: Value:  
 Batch Name: Text: JRM  
 Journal Name: Text: J615-0110-0209  
 Journal Description: Text: Adjust Estimated Sales Tax  
 Reverse Journal: Util - Text:  
 Reversal Period: Util - Text:

UPCOMPANRODUCORGANIZATICENDITURE		ACCOUNT		COMPIDITURE		LOCATION		Debit	Credit	Stat	Description	DFF	Col	Line	DFF	1	Line	DFF	2	
lb	0110	303	015590	015590	143031	0000	0699	0000	0000	Value	Value	Text	Text	Text	Text	Text	Text	Text	Text	
lb	0110	303	015590	015590	143032	0000	0699	0000	0000	18,449.42	35,385.53	Yes	Text	119579	Text	143031	Text	143031	Text	
lb	0110	105	015590	015590	930207	0000	0670	0000	0000	23,332.45		Yes	Text	119579	Text	143032	Text	143032	Text	
lb	0110	105	015590	015590	419106	0000	0699	0000	0000		18,449.42	Yes	Text	104906	Text	930207	Text	930207	Text	
lb	0110	303	015590	015590	232001	0000	0699	0000	0000	12,053.08		NO	Text		Text		Text		1	Text
<b>Totals:</b>										53,834.95	53,834.95									

Description: To adjust estimated sales tax refund to actual

Prepared By: [Signature] Approved By: [Signature]  
 Upload/concurrent ID: 17657766

Posted By: [Signature]  
 Posted/Concurrent ID: 17657953

KENTUCKY UTILITIES COMPANY



Functional Journal  
Single Journal Entry  
Kentucky Utilities  
omprod

Category: Lit - Text: Adjustment  
Source: Lit - Text: Spreadsheet  
Currency: Lit - Text: USD  
Accounting Date: Lit - Date: 1-Dec-2008  
Group ID: Value: 9112  
Batch Name: Text: PAD  
Journal Name: Text: J425-0110-1208  
Journal Description: Text: Sales Tax Refund Depr Adj  
Reverse Journal  
Reversal Period: Lit - Text:

Ubl	COMPANY	PRODUCT	ORGANIZATION	EXPENDITURE	ORACOUNT	INTERCOMPAN	PENPENDITURE	T	LOCATION	Debit Value	Credit Value	Stat Amount Value	Description	Line DFF Context	Line DFF 1	Line DFF 2
0110	01110	111	015590	015590	403011	0000	0697	0000	0000	111,541.46	11,541.46	137200	Cost Adj	No		
0110	01110	347	015590	015590	101106	0000	0699	0000	101,015.87	288,313.17		LIFE	No			
0110	01110	304	015590	015590	108116	0000	0697	0000	12,384.10			COR	No			
0110	01110	301	015590	015590	108116	0000	0697	0000		1,458.51		Salvage	No			
0110	01110	111	015590	015590	108416	0000	0697	0000		1,823.48		134300	No			
0110	01110	347	015590	015590	403013	0000	0697	0000		6,013.64		Cost Adj	No			
0110	01110	304	015590	015590	101106	0000	0699	0000	1,823.48			LIFE	No			
0110	01110	121	015590	015590	108106	0000	0697	0000		10,764.29		135310	No			
0110	01110	347	015590	015590	403014	0000	0699	0000	9,256.35	52,955.84		Cost Adj	No			
0110	01110	304	015590	015590	101106	0000	0697	0000	1,801.45			LIFE	No			
0110	01110	301	015590	015590	108116	0000	0697	0000		292.62		COR	No			
0110	01110	122	015590	015590	108416	0000	0697	0000		14,132.84		Salvage	No			
0110	01110	347	015590	015590	403015	0000	0697	0000	7,698.53	43,800.30		Cost Adj	No			
0110	01110	304	015590	015590	101109	0000	0699	0000	7,560.19			LIFE	No			
0110	01110	301	015590	015590	108119	0000	0697	0000		1,315.78		COR	No			
0110	01110	303	015590	015590	108419	0000	0697	0000		391,082.95		Salvage	Yes	119579	143032	
0110	01110	303	015590	015590	143032	0000	0699	0000		391,082.95		Receivable	No			
0110	01110	347	015590	015590	143032	0000	0699	0000					No			
Totals:										923,854.65	923,854.65					

0 Description: Year End depreciation adjustment due to Sales Tax Refund on prior years capital projects.

Approved By: *[Signature]*  
Posted By: *[Signature]*  
Posted/Concurrent ID: 17148348

0 Prepared By: Debra Kinder 1/8/2008  
0 Upload/concurrent ID: 17148328

KENTUCKY UTILITIES COMPANY



Functional Journal  
 Single Journal Entry  
 LGE ENERGY LLC  
 dlm:sprod

Category: List - Text: Adjustment  
 Source: List - Text: Spreadsheet  
 Currency: List - Text: USD  
 Accounting Date: List - Date: 01-Dec-08  
 Group ID: Value: 4800  
 Batch Name: Text: KLT  
 Journal Name: Text: J154-0110-1208  
 Journal Description: Text: Sales Tax Refund O&M  
 Reverse Journal: List - Text: No  
 Reversal Period: List - Text:

ORGANIZATION	EXPENDITURE_ORG	ACCOUNT	INTERCOMPANY	EXPENDITURE_TYPE	LOCATION	DEBIT	CREDIT	START AMOUNT	DESCRIPTION	LINK DIFF	LINK DIFF 1	LINK DIFF 2
0110	0110	0110	0110	0110	0110	Value	Value	Value	Text	Constant	Text	Text
015590	015590	143032	0000	0699	0000	23,531.50	23,531.50	394,302.58	Sales Tax Refund Receivable	Yes	119579	143032
015590	015590	830207	0000	0670	0000	300,000.00	300,000.00	394,302.58	Sales Tax Refund	Yes	104806	930207
015590	015590	143031	0000	0699	0000	70,771.08	70,771.08	394,302.58	Int Receivable - ST Refund	Yes	119579	143031
015590	015590	419108	0000	0699	0000				Interest on Sales Tax Refund	No		
015590	015590	143032	0000	0699	0000				Sales Tax Refund Receivable	Yes	119579	143032
015590	015590	232001	0000	0699	0000				ST Refund Payable to E&Y	Yes	125873	1
<b>Totals:</b>						394,302.58	394,302.58					

Description: To record sales (use) tax refund receivable - O&M portion. Capital portion to be recorded by Property Accounting.

Prepared By: KJ  
 Upload/concurrent ID: 17147835

Approved By: M. Kelly

Posted By: M. Kelly 1/8/09  
 Posted/Concurrent ID: 17148031

re

**Kentucky Utilities**  
01/96 to 07/00 Audit Settlement

	Refund Amount	Interest Amount
01/08/09 Agreed Settlement Amount	450,000.00	143,000.00
Capital Piece	391,082.96	
E&Y Liability	35,385.54	
Noncapital Piece	23,531.50	
Total Breakdown	450,000.00	

Tax Entry	Debit	Credit	Account	Product	Company
Sales Tax Settlement Additional Refund	450,000.00		143032		
Sales Tax Settlement Additional Refund		391,082.96	101000		
Sales Tax Settlement Additional Refund		18,825.20	502001	GEN	
Sales Tax Settlement Additional Refund	1/23,531.50	2,353.15	582100	DIST	
Sales Tax Settlement Additional Refund		2,353.15	562100	TRANS	
Ernst & Young Fee Due On Refund		70,771.08 1/			
Interest on Sales Tax Settlement	1/ 300,000.00		143031		
Interest on Sales Tax Settlement		300,000.00	419106		

*To be recorded by Prop Accty*  
*GEN*  
*DIST*  
*TRANS*  
*All made to misc - to Small to break out*

High Level Estimate of Interest Pending Information from the State of Kentucky

Per Dale Stringer Corporate Tax

Kentucky Utilities Company 220 West Main St. PO Box 32010 Louisville, KY 40232-2010



October 4, 2007

VA Department of Taxation  
P. O. Box 27264  
Richmond, VA 23261-7264

2<sup>nd</sup> Request

Re: 4<sup>th</sup> Quarter 2006 Refund-Withholding Taxes-Kentucky Utilities- FEIN  
610247570

To Whom It May Concern:

Please see the attached letter dated April 24, 2007. Enclosed is a copy of the 4<sup>th</sup> quarter 2006 form VA-16 for Kentucky Utilities Company. We overpaid our withholding taxes for the quarter by \$266.60 and have requested a refund in this amount. To date, we have not received this refund from the VA Department of Taxation. Please forward these monies to us as soon as possible so that we may close out this outstanding item on our records. If you have any questions, please contact me at the number listed below. Thank you so much for your attention to this matter.

Sincerely,

Kathy Coffey  
Accounting Analyst II  
502-627-4138  
502-627-4910(fax)

*Rec'd  
4/21/08*

Kentucky Utilities Company 220 West Main St. PO Box 32010 Louisville, KY 40232-2010



April 24, 2007

VA Department of Taxation  
P. O. Box 27264  
Richmond, VA 23261-7264

Re: 4<sup>th</sup> Quarter 2006 Refund-Withholding Taxes-Kentucky Utilities- FEIN  
610247570

To Whom It May Concern:

Enclosed is a copy of the 4<sup>th</sup> quarter 2006 form VA-16 for Kentucky Utilities Company. We overpaid our withholding taxes for the quarter by \$266.60 and have requested a refund in this amount. To date, we have not received this refund from the VA Department of Taxation. Please forward these monies to us as soon as possible so that we may close out this outstanding item on our records. If you have any questions, please contact me at the number listed below. Thank you so much for your attention to this matter.

Sincerely,

Kathy Coffey  
Accounting Analyst II  
502-627-4138  
502-627-4910(fax)



FORM VA-16  
(DOC ID 316)

Please do not  
fold or staple

Send check to: Department of Taxation  
P.O. BOX 27064, RICHMOND, VA 23261-0264

EMPLOYER'S QUARTERLY RECONCILIATION AND  
RETURN OF VIRGINIA INCOME TAX WITHHELD  CHECK, HERE IF PAID BY EFT

3061024757010011 3167001 106127

12-06 01-31-07 30-610247570F-001

KENTUCKY UTILITIES COMPANY  
KENTUCKY UTILITIES COMPANY  
220 MAIN ST  
LOUISVILLE KY 40202

1. If this is the first time you are filing this return, you must also file Form 1041-ES.  
2. If you are filing this return for the first time, you must also file Form 1041-ES.

*Jim Connel*  
SIGNATURE

4/26/07  
DATE

TELEPHONE NUMBER

27342.20

0.00

27342.20

27608.80

(266.60)

0.00

0.00

0.00

(266.60)

**KENTUCKY EMPLOYER'S INCOME TAX WITHHELD WORKSHEET  
ELECTRONIC FUNDS TRANSFER**

**K-3E**

42A803-E (9-2004)

Keep top portion for your records.



Instructions on Reverse

<u>Kentucky Utilities</u>	<u>019737</u>	<u>10/1/06</u>	<u>12/31/06</u>	<u>1/31/07</u>
Taxpayer Name	Account Number	Period Beginning	Period Ending	Due Date
1. Income tax withheld this period .....				<u>728657.73</u>
2. Adjustments or credits (explain on reverse; see instructions) .....				<u>148.04</u>
3. Penalty \$ _____ + Interest \$ _____ =				<u>0.00</u>
4. Payments made during the period .....				<u>728805.77</u>
5. Total amount due (Remit payment via EFT) .....				<u>(148.04)</u>

**RECONCILIATION**

<b>Payments Made for Each Month in Current Quarter</b>	Total number of employees for the period .....	<u>947</u>
First .....	Total wages paid for the period ...	<u>13788022.12</u>
Second .....	Total number of employees for the year .....	<u>950</u>
Third .....	Total wages paid for the year .....	<u>55776511.21</u>

**NEED HELP?** Telephone assistance is available from 8:00 a.m. to 4:30 p.m. Monday through Friday. Assistance and forms are also available from taxpayer service centers.

	<b>Withholding Tax Assistance</b> Telecommunication Device for the Deaf	(502) 564-7287 (502) 564-3058	<b>Internet Access</b> <a href="http://www.revenue.ky.gov">www.revenue.ky.gov</a>
<b>Taxpayer Service Center Locations</b>		<b>Fax-on-Demand</b>	(502) 564-4459
Ashland	(608) 920-2037	Louisville	(502) 595-4512
Bowling Green	(270) 746-7470	Owensboro	(270) 687-7301
Corbin	(808) 528-3322	Paducah	(270) 575-7148
Florence	(859) 371-9049	Pikeville	(606) 433-7675
Frankfort	(502) 564-4581		
Hopkinsville	(270) 889-6521		
			<b>Mailing Address for Assistance</b> Kentucky Department of Revenue Withholding Tax PO Box 181, Station 57 Frankfort, KY 40602-0181

**Do Not Submit K-2s With This Return. Mail K-2s With Transmitter Report (Form 42A806).**

Detach return below and submit on or before the due date

**K-3E KENTUCKY EMPLOYER'S RETURN OF INCOME TAX WITHHELD**  
(Complete Annual Reconciliation on Reverse)

KENTUCKY UTILITIES CO  
C/O LG&E ENERGY CORP  
220 W MAIN ST  
LOUISVILLE KY 40202

Period Begin: 10/01/06  
Period End: 12/31/06  
Due Date: 01/31/07  
Account No.: 019737

	Dollars	Cents
1. Income tax withheld this period .....	<u>728657.73</u>	
2. Adjustments or credits (explain on reverse) .....		
3. Penalty \$ _____ + Interest \$ _____ =		<u>000</u>
4. Payments made during period .....	<u>728805.77</u>	
5. Total amount due (Remit payment via EFT) .....		<u>(14804)</u>

Check here if address change.

42A803E9911

Kentucky Department of Revenue  
Frankfort, KY 40620-0004

42A803-E (9-2004)

I declare, under the penalties of perjury, that this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

[Signature] 12/26/06 PK  
Signature Title Date

## K-3E INSTRUCTIONS

**Who Must File**—Every employer making payment of wages subject to Kentucky income tax is required to file withholding reports. A return must be filed for each reporting period even if no Kentucky income tax was withheld or the employer had no employees during the period.

**When and Where to File**—Revenue Form K-3E must be mailed to the Department of Revenue, Frankfort, Kentucky 40620-0004 on or before January 31 or next business day if the due date falls on a weekend or legal holiday. **Do not submit photocopies.** Any additional amount due must be remitted via EFT.

**Address Changes**—To have your address changed on our records, mark the box on the front of the return and write the correct address on the back of the return in the box.

**Cancellation of Withholding Account**—Mark the request for cancellation box on the back of the return and enter the effective date of the cancellation. This date is the last day that there were employees. On the back of the return put a phone number where you can be reached.

**Ownership Changes**—If the entity has had a change in ownership that required a new federal identification number, a new application (Form 10A100) must be filed. This form can be obtained online at [www.revenue.ky.gov](http://www.revenue.ky.gov), by contacting Taxpayer Registration at (502) 564-3306, or a taxpayer service center.

**Amended Returns and Requests for Refunds**—An amended return is available online at [www.revenue.ky.gov](http://www.revenue.ky.gov), by contacting Taxpayer Registration at (502) 564-3306, taxpayer service centers, or from fax-on-demand. In many cases a phone call may eliminate the need to file an amended return.

**Line 2, Adjustments or Credits**—This line is to be completed only if an error was made on a previous payment. If it is necessary to correct such an error for a previous period, enter the amount of the underpayment or overpayment on line 2. Explain adjustments on back of return. You must also include your phone number in the space provided.

**Line 3, Penalty**—Any employer who fails to withhold and remit taxes as required by Kentucky Revised Statutes Chapter 141 may be subject to penalties. The penalties are for (1) filing a return late; (2) late payment of the tax due and failure to withhold tax; and (3) failure to pay via EFT. All three penalties can apply to a return.

The late filing penalty is computed on the amount of tax liability less timely payments and credits for the period. The late payment penalty is computed on the amount of tax paid late. Each is 2 percent for each 30 days or fraction thereof that the return or payment is late. The minimum amount of each penalty is \$10. The percentage of each penalty will not exceed 20 percent. Any payment not remitted via EFT is subject to a 1/2 percent penalty.

**Note:** For any jeopardy assessment or estimated assessment issued for periods after January 1, 2003, the minimum late file penalty will be \$100. This includes zero tax due returns that are filed late when a jeopardy or estimated assessment has been issued.

In addition to the above civil penalties, criminal penalties for willful violations are provided by KRS 141.990.

**Line 3, Interest**—Interest shall apply to the tax withheld or required to be withheld at the interest rate established under KRS 131.010(6) from the due date until the date the tax is paid to the Department of Revenue.

**Line 4, Payments Made During Period**—Enter total payments remitted via EFT for this period prior to filing this return.

**Line 5, Total Amount Due**—Remit any additional amounts due via EFT. If no adjustments or credits have been made, line 5 should equal zero.

**Annual Reconciliation**—Complete this section. K-2s must be transmitted separately with Transmitter Report for Filing Kentucky Wage Statements, Form 42A806.

Payments Made for Each Month in Current Quarter		ANNUAL RECONCILIATION (Must be Completed)		019737 1206
	Dollars	Cents		
First	214	829 06		
Second	205	522 45	Total number of employees for the year	950
Third	308	454 26	Total wages paid for the year	2597651121
Total number of employees for the period		947	Total Kentucky income tax withheld as shown on K-2s	298289618
Total wages paid for the period	1378	802212		
			Request for cancellation Effective date	___/___/___

42A803E9921

Statement of adjustments or credits entered on line 2 and account changes.

Employee overpaid on final payment of 2006. Refund requested for \$148.88

 Please check this box if you wish to credit overpayment to the next return filed.

Kentucky Utilities Company 220 West Main St. PO Box 32010 Louisville, KY 40232-2010

April 24, 2007



KY Department of Revenue  
Frankfort, KY 40620-0004

Re: 4<sup>th</sup> Quarter 2006 Refund-Withholding Taxes-Kentucky Utilities- Acct #  
019737

To Whom It May Concern:

Enclosed is a copy of the 4<sup>th</sup> quarter 2006 form K-3E for Kentucky Utilities Company. We overpaid our withholding taxes for the quarter by \$148.04 and have requested a refund in this amount. To date, we have not received this refund from the KY Department of Revenue. Please forward these monies to us as soon as possible so that we may close out this outstanding item on our records. If you have any questions, please contact me at the number listed below. Thank you so much for your attention to this matter.

Sincerely,

Kathy Coffey  
Accounting Analyst II  
502-627-4138  
502-627-4910(fax)

**K-3E**

42A803-E (3-2007)

**KENTUCKY EMPLOYER'S INCOME TAX WITHHELD WORKSHEET  
ELECTRONIC FUNDS TRANSFER**

Keep top portion for your records.

Instructions on Reverse

Taxpayer Name	Account Number	Period Beginning	Period Ending	Due Date
1. Income tax withheld this period .....		920,407.51		
2. Adjustments or credits (explain on reverse; see instructions) .....				
3. Penalty \$ ..... + Interest \$ ..... =				
4. Payments made during the period .....		920,465.60		
5. Total amount due (Remit payment via EFT) .....		58.09		

**RECONCILIATION**

Payments Made for Each Month in Current Quarter	Total number of employees for the period
First ..... 444,320.24	950
Second ..... 225,827.89	Total wages paid for the period ... 17,124,746.68
Third ..... 250,217.47	Total number of employees for the year .....
	Total wages paid for the year ..... 62,064,476.06

42A803-E 1-30-09

**NEED HELP?** Telephone assistance is available from 8:00 a.m. to 5:00 p.m. Monday through Friday. Assistance and forms are also available from taxpayer service centers.



**Withholding Tax Assistance**  
Telecommunication Device for the Deaf

(502) 564-7287  
(502) 564-3058

**Internet Access**

www.revenue.ky.gov

**Taxpayer Service Center Locations**

Ashland (608) 920-2037	Louisville (502) 595-4512
Bowling Green (270) 746-7470	Owensboro (270) 687-7301
Corbin (608) 528-3322	Paducah (270) 575-7148
Florence (859) 371-9049	Pikeville (606) 433-7675
Frankfort (502) 564-4581	
Hopkinsville (270) 889-6521	

**Mailing Address for Assistance**

Kentucky Department of Revenue  
Withholding Tax  
PO Box 181, Station 57  
Frankfort, KY 40602-0181

**Do Not Submit K-2s With This Return. Mail K-2s With Transmitter Report (Form 42A806).**

Detach return below and submit on or before the due date.

**K-3E KENTUCKY EMPLOYER'S RETURN OF INCOME TAX WITHHELD**  
(Complete Annual Reconciliation on Reverse)

KENTUCKY UTILITIES CO  
C/O LG&E ENERGY CORP  
220 W MAIN ST  
LOUISVILLE KY 40202

Period Begin: 10/01/08  
Period End: 12/31/08  
Due Date: 01/31/09  
Account No.: 019737

- Income tax withheld this period .....
- Adjustments or credits (explain on reverse) .....
- Penalty \$ ..... + Interest \$ ..... =
- Payments made during period .....
- Total amount due (Remit payment via EFT) .....

Dollars Cents

920 407 51

920 465 60

58 09 CR

Check here if address change.

42A803E9911

Kentucky Department of Revenue  
Frankfort, KY 40620-0004

42A803-E (3-2007)

I declare, under the penalties of perjury, that this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_



January 30, 2009

Kentucky Department of Revenue  
Frankfort, KY 40620-0004

To Whom It May Concern:

A credit balance is shown on the K-3E filing for Kentucky Utilities, account number 019737. The amount is \$58.09, and was an inadvertent miscalculation of tax due. Please issue a refund check for this overpayment.

If you have any questions, feel free to contact me. Thank you.

Sincerely,

A handwritten signature in cursive script that reads 'Stephanie May'.

Stephanie May  
Sr. Payroll Associate  
Ph. 502-627-4139  
Fx. 502-627-4910