

an *e-on* company

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

RECEIVED

APR 08 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

April 8, 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 Second Set of Data Requests of Kentucky Industrial Utility Customers, Inc. dated March 26, 2010, in the above-referenced matter.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Lonnie E. Bellar'. The signature is written in a cursive, flowing style.

Lonnie E. Bellar

cc: Parties of Record

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

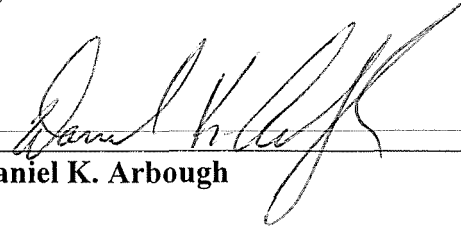
RESPONSE OF
KENTUCKY UTILITIES COMPANY
TO THE
SECOND SET OF DATA REQUESTS OF
KENTUCKY INDUSTRIAL UTILITY CUSTOMERS, INC.
DATED MARCH 26, 2010

FILED: April 8, 2010

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **Daniel K. Arbough**, being duly sworn, deposes and says that he is Treasurer for Kentucky Utilities Company and an employee of E.ON U.S. Services, Inc., and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.


Daniel K. Arbough

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 7th day of April 2010.

 (SEAL)
Notary Public

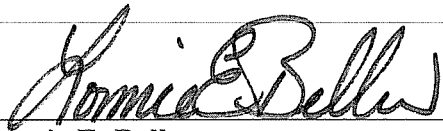
My Commission Expires:

Sept 20, 2010

VERIFICATION

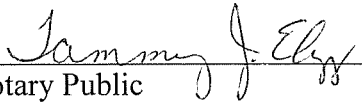
COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **Lonnie E. Bellar**, being duly sworn, deposes and says that he is Vice President, State Regulation and Rates for Kentucky Utilities Company and an employee of E.ON U.S. Services, Inc., and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.



Lonnie E. Bellar

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 5th day of April 2010.

 (SEAL)

Notary Public

My Commission Expires:

November 9, 2010

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **Shannon L. Charnas**, being duly sworn, deposes and says that she is Director – Utility Accounting and Reporting for E.ON U.S. Services, Inc., and that she has personal knowledge of the matters set forth in the responses for which she is identified as the witness, and the answers contained therein are true and correct to the best of her information, knowledge and belief.

Shannon L. Charnas
Shannon L. Charnas

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 5th day of April 2010.

Victoria B. Hayes (SEAL)
Notary Public

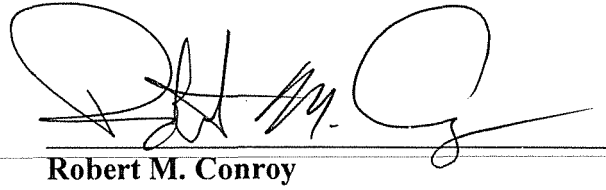
My Commission Expires:

Sept 20, 2010

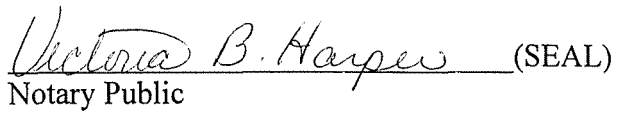
VERIFICATION

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 5th day of April 2010.

 (SEAL)
Notary Public


My Commission Expires:

Sept 20, 2010

VERIFICATION

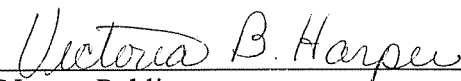
COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

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 5th day of April 2010.

 (SEAL)

Notary Public

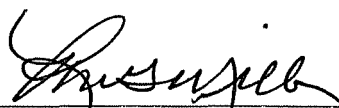
My Commission Expires:

Sept 20, 2010

VERIFICATION

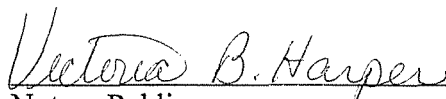
COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

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 5th day of April 2010.



Notary Public (SEAL)

My Commission Expires:

Sept 20, 2010.

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **Charles R. Schram**, being duly sworn, deposes and says that he is Director – Energy Planning, Analysis and Forecasting 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.

Charles R. Schram

Charles R. Schram

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 7th day of April 2009.

Victoria B. Harper (SEAL)
Notary Public

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
Valerie L. Scott

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 5th day of April 2010.

Victoria B. Haysen (SEAL)
Notary Public

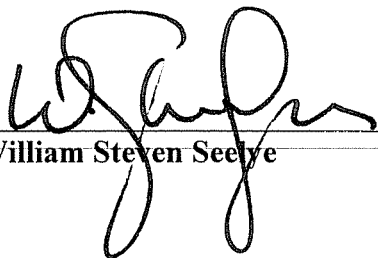
My Commission Expires:

Sept 20, 2010

VERIFICATION

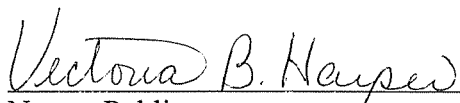
COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

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 31st day of March 2010.

 (SEAL)
Notary Public


My Commission Expires:

Sept 20, 2010

VERIFICATION

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF JEFFERSON)
) **SS:**

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 7th day of April, 2010.


Victoria B. Harper (SEAL)
 Notary Public

My Commission Expires:
Sept 20, 2010

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**Response to Second Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated March 26, 2010**

Question No. 1

Responding Witness: William Steven Seelye

Q-1. Referring to KU's response to Staff Data Request 2-86a:

- a. Please provide all workpapers, studies, analyses, and documents supporting and/or underlying the estimated test-year bill impacts for the Arc Furnace CSR3 customer.
 - b. Please provide all workpapers, studies, analyses, and documents supporting and/or underlying the estimated test-year bill impacts for the scrap metal company CSR1 customer.
-

A-1. The workpapers supporting the test-year bill impacts for the CSR customers were included in the folder titled Question No. 250 on the CD provided in response to AG 1-250.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**Response to Second Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated March 26, 2010**

Question No. 2

Responding Witness: Lonnie E. Bellar/Counsel

- Q-2. Referring to KU's response to KIUC Data Request 1-1d, please note that the request only addresses alternatives that were considered but rejected—not the basis for KU's decision to reject any alternative that was not included in its application. Therefore, please provide the requested information.
-
- A-2. As previously stated in response to KIUC Data Request 1-1(d), any response to this question necessarily requires the Company to reveal the contents of its communications with counsel and the mental impressions of counsel, which information is protected from disclosure by the attorney-client privilege and work product doctrine.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**Response to Second Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated March 26, 2010**

Question No. 3

Responding Witness: Lonnie E. Bellar/William Steven Seelye

- Q-3. Referring to KU's response to KIUC Data Request 1-3:
- a. Please provide the information requested in KIUC Data Request 1-3b for each physical curtailment.
 - b. Please provide the information provided in response to KIUC Data Request 1-3c in native format (preferably Excel).
-
- A-3. a. The contract with the customer under the CSR is for a "firm" demand level and not a curtailable amount. When a curtailment is requested, the request is for the customer to curtail its load down to the contract firm amount. Therefore, the "MW of load curtailment requested" for each physical curtailment is not known and could not be provided as requested. Only under a "buy-through" curtailment is the amount the customer desires to purchase known. That information was provided in the attachment to the response.
- b. An electronic version of the attachment to the response to KIUC 1-3 is included on the CD in the file folder titled Question No. 3.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**Response to Second Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated March 26, 2010**

Question No. 4

Responding Witness: Lonnie E. Bellar

- Q-4. Referring to KU's response to KIUC Data Request 1-4, please explain in detail why KU has not attempted to learn from customers why they have not taken service under Rider CSR2.
- A-4. The parameters of Rider CSR2 are the result of a settlement agreement from the Company's 2008 rate case and reflect the input of the consumer representatives who participated in that case. This rate schedule has been effective since February 6, 2009 or slightly more than a year. During this time, the customers who are eligible for this rider have experienced significant challenges from the changes in the economy. Company account representatives routinely meet with these customers to review their energy requirements and expected operations, and the various rate schedules applicable. To the extent that customers inquire about service under Rider CSR2 or it appears to be a viable option, the Company discusses pros and cons of taking service under this rider with the customer.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**Response to Second Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated March 26, 2010**

Question No. 5

Responding Witness: Charles R. Schram

Q-5. Referring to KU's response to KIUC Data Request 1-12, please provide all workpapers, studies, analyses, and documents supporting and/or underlying the statement regarding Oglethorpe Power Corporation's purchase of CT capacity.

A-5. See attached.

Kentucky Utilities Company
Case No. 2009-00548
Supporting Data for CT Capacity Purchases

Announce Date	Plant Name	Ownership	Utility Parent	Fuel Type	Generation Technology	Year First Unit in Service	Current Operating Capacity (MW)	Total Available Nameplate Capacity (MW)	State	NERC Region Code	Buyer Name	Seller Name	Completed Transaction Value (\$MM)	Announced Deal Transaction Value/Nameplate Cap (\$/MW)	Deal Summary
7/24/2009	Hartwell Energy Facility	Hartwell Energy Ltd. Partnership	Oglethorpe Power Corporation	Gas	Combustion Turbine	1994	300	380	GA	SERC	Oglethorpe Power Corporation	Investor group	148,500	413	Tucker, Ga.-based Oglethorpe Power Corp. has acquired Hartwell, Ga.-based Hartwell Energy Limited Partnership from an investor group, consisting of London-based International Power PLC, Irving Energy Services LLC and Paul Prager, a private investor. Hartwell owns a 360 MW peaking power plant, located in Hart County, Georgia.
2/25/2009	Hawk Road Energy Facility	Heard County Power, LLC	Oglethorpe Power Corporation	Gas	Combustion Turbine	2001	566	485	GA	SERC	Oglethorpe Power Corporation	Dynegy Inc	203,100	410	Tucker, Ga.-based Oglethorpe Power Corp. has acquired Heard County power facility from a subsidiary of Houston-based Dynegy Inc. Heard County is a 485 MW natural gas-fired peaking facility, located in Heard County, Ga.

Source: SNL Financial

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**Response to Second Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated March 26, 2010**

Question No. 6

Responding Witness: Daniel K. Arbough

Q-6. Refer to Company's response to KIUC 1-21 and the workpaper showing the cost of long-term debt by issue. Please explain why the interest rates on the Carroll County 2007 Series A and the Trimble County Series A are so much greater than the other series of pollution control debt.

A-6. The interest rates on the Carroll County 2007 Series A bond (5.75%) and the Trimble County Series A bond (6.0%) are greater than the other series of pollution control debt because those bonds were converted to a fixed rate for the life of the bond as authorized in Case No. 2008-00132, while the other bonds are currently in a variable rate mode. Long-term rates are typically higher than short-term interest rates. This is especially true in the case of tax-exempt bonds because the bondholders take the risk of future tax law changes that could impact the attractiveness of the tax exemption.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**Response to Second Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated March 26, 2010**

Question No. 7

Responding Witness: Paul W. Thompson/Shannon L. Charnas

- Q-7. Refer to the Company's response to KIUC 1-40.
- a. Please explain why there was such a significant drop in KU's share of EEI net income in the test year and for calendar year 2009. Provide a copy of all documentation in the Company's possession that explains this drop and identify the source of such documentation.
 - b. Please provide the accounts used by the Company to record dividends received from EEI, including the effects on retained earnings, if any.
- A-7. a. KU's share of EEI's net income was \$29,548,519 for calendar year 2008, \$2,854,702 for test year ended 10/31/09, and \$765,782 for calendar year 2009. The reduction from calendar year 2008 to calendar year 2009 was a function of rapidly declining electricity market prices, driven by the economic slow-down and the decline in the price of natural gas. EEI sells the vast majority of their power on the "spot market". The average revenue EEI received per MWh (based on operating revenues divided by total MWh sold) is listed below for the following periods:

Month of November 2008	\$38.53
Month of December 2008	\$45.60
Calendar Year 2008	\$55.38
Month of November 2009	\$28.26
Month of December 2009	\$37.32
Calendar Year 2009	\$36.19

The earnings decline from calendar year 2008 to calendar year 2009 was driven by a 35% decline in the average price per MWh. The further decline from the test year ended 10/31/09 to the calendar year 2009 was due to a decline in price of 27% and 18% for the months of November and December, respectively.

The source of this information comes from EEI financial statements. The income statement and sales volumes of EEI are attached.

- b. Dividends received from EEI are recorded in account 123 – Investment in Associated Companies.

The dividends from EEI decrease the unappropriated undistributed subsidiary earnings (account 216.1) which offset to an increase in unappropriated retained earnings (account 216) of the Company. Therefore, there is no net impact on total retained earnings.

Electric Energy, Inc.
Income Statement
For The Month Ended December 31, 2009

	<u>This Month</u>	<u>Year To Date</u>
Operating Revenues		
Sales To Department Of Energy:		
Permanent Power	\$ 0	\$ 0
Additional Power	4,445	73,969,475
Excess Power	0	0
Released Power	0	0
Forward Sales Contract	331,275	1,656,075
Total Sales To Department Of Energy	\$ 335,720	\$ 75,625,550
Sales To Ameren Energy Marketing:		
Permanent Power	\$ 26,460,030	\$ 220,026,363
Released Power	0	0
Excess Power	0	0
Interchange Power	0	0
Total Sales To Ameren Energy Marketing	\$ 26,460,030	\$ 220,026,363
Other Electric Revenues	453,172	5,638,043
Total Operating Revenues	\$ 27,248,922	\$ 301,289,956
Operating Expenses		
Purchased Power	\$ 617,454	\$ 79,553,608
Fuel	13,850,771	129,333,980
Operation	5,551,193	42,123,617
Maintenance	1,024,102	21,926,286
Depreciation	551,931	7,332,763
Taxes, Other Than Income Taxes	183,965	2,464,712
Income Taxes	1,469,728	9,914,914
Income Tax Benefit from Net Operating Loss	0	(3,411,717)
Total Operating Expenses	\$ 23,249,144	\$ 289,238,163
Income From Operations	\$ 3,999,778	\$ 12,051,793
Other (Income) And Expense		
Interest Income	\$ (18,897)	\$ (108,645)
Interest Expense	549,560	2,432,838
Other, Net	(102,784)	(304,929)
Total Other (Income) and Expense	\$ 427,879	\$ 2,019,264
Net Income/(Loss)	\$ 3,571,899	\$ 10,032,529
Core Earnings *	\$ 2,046,286	\$ 4,019,994
GAAP Earnings	\$ 3,571,899	\$ 10,032,529

* Core Earnings excludes Forward Sales Contract, Heating Oil Options, and related income taxes.

Electric Energy, Inc.
Statement Of KWH
For The Month Ended December 31, 2009

	<u>This Month KWH</u>	<u>Year To Date KWH</u>
Sales To Department Of Energy:		
Permanent Power	0	0
Additional Power	70,000	1,325,323,000
Excess Power	0	0
Released Power	0	0
Total Sales To Department Of Energy	<u>70,000</u>	<u>1,325,323,000</u>
Sales To Other Electric Utilities:		
Permanent Power	730,081,000	6,999,174,000
Released Power	0	0
Excess Power	0	0
Interchange Power	0	0
Total Sales To Other Electric Utilities	<u>730,081,000</u>	<u>6,999,174,000</u>
Total KWH Sales	<u><u>730,151,000</u></u>	<u><u>8,324,497,000</u></u>

Electric Energy, Inc.

Income Statement

For The Month Ended November 30, 2009

	<u>This Month</u>	<u>Year To Date</u>
Operating Revenues		
Sales To Department Of Energy:		
Permanent Power	\$ 0	\$ 0
Additional Power	0	73,965,030
Excess Power	0	0
Released Power	0	0
Forward Sales Contract	0	1,324,800
Total Sales To Department Of Energy	\$ 0	\$ 75,289,830
Sales To Ameren Energy Marketing:		
Permanent Power	\$ 17,270,084	\$ 193,566,333
Released Power	0	0
Excess Power	0	0
Interchange Power	0	0
Total Sales To Ameren Energy Marketing	\$ 17,270,084	\$ 193,566,333
Other Electric Revenues	456,166	5,184,871
Total Operating Revenues	\$ 17,726,250	\$ 274,041,034
Operating Expenses		
Purchased Power	\$ 620,392	\$ 78,936,154
Fuel	9,566,652	115,483,209
Operation	3,781,396	36,572,424
Maintenance	1,292,455	20,902,185
Depreciation	700,837	6,780,833
Taxes, Other Than Income Taxes	184,090	2,280,747
Income Taxes	440,655	8,445,186
Income Tax Benefit from Net Operating Loss	0	(3,411,718)
Total Operating Expenses	\$ 16,586,477	\$ 265,989,020
Income From Operations	\$ 1,139,773	\$ 8,052,014
Other (Income) And Expense		
Interest Income	\$ (905)	\$ (89,748)
Interest Expense	397,533	1,883,278
Other, Net	(28,977)	(202,145)
Total Other (Income) and Expense	\$ 367,651	\$ 1,591,385
Net Income/(Loss)	\$ 772,122	\$ 6,460,629
Core Earnings *	\$ 772,122	\$ 5,657,606
GAAP Earnings	\$ 772,122	\$ 6,460,629

* Core Earnings excludes Forward Sales Contract and related income taxes.

Electric Energy, Inc.
Statement Of KWH
For The Month Ended November 30, 2009

	<u>This Month KWH</u>	<u>Year To Date KWH</u>
Sales To Department Of Energy:		
Permanent Power	0	0
Additional Power	0	1,325,253,000
Excess Power	0	0
Released Power	0	0
Total Sales To Department Of Energy	<u>0</u>	<u>1,325,253,000</u>
Sales To Other Electric Utilities:		
Permanent Power	614,176,000	6,269,093,000
Released Power	0	0
Excess Power	0	0
Interchange Power	0	0
Total Sales To Other Electric Utilities	<u>614,176,000</u>	<u>6,269,093,000</u>
Total KWH Sales	<u>614,176,000</u>	<u>7,594,346,000</u>

Electric Energy, Inc.
Income Statement
For The Month Ended December 31, 2008

	<u>This Month</u>	<u>Year To Date</u>
Operating Revenues		
Sales To Department Of Energy:		
Permanent Power	\$ 0	\$ 0
Additional Power	0	98,539,360
Excess Power	0	0
Released Power	0	0
Total Sales To Department Of Energy	<u>\$ 0</u>	<u>\$ 98,539,360</u>
Sales To Ameren Energy Marketing:		
Permanent Power	\$ 32,093,686	\$ 412,890,624
Released Power	0	0
Excess Power	0	0
Interchange Power	0	0
Total Sales To Ameren Energy Marketing	<u>\$ 32,093,686</u>	<u>\$ 412,890,624</u>
Other Electric Revenues	472,899	5,947,845
Total Operating Revenues	<u>\$ 32,566,585</u>	<u>\$ 517,377,829</u>
Operating Expenses		
Purchased Power	\$ 580,002	\$ 104,802,750
Fuel	12,078,623	130,107,138
Operation	3,385,748	28,738,503
Maintenance	3,698,905	20,535,831
Depreciation	723,327	6,549,025
Taxes, Other Than Income Taxes	188,784	2,338,313
Income Taxes	5,564,531	83,232,975
Total Operating Expenses	<u>\$ 26,219,920</u>	<u>\$ 376,304,535</u>
Income From Operations	<u>\$ 6,346,665</u>	<u>\$ 141,073,294</u>
Other (Income) And Expense		
Interest Income	\$ 102,097	\$ 110,929
Interest Expense	34,274	166,474
Other, Net	(352,991)	(1,322,944)
Total Other (Income) and Expense	<u>\$ (216,620)</u>	<u>\$ (1,045,541)</u>
Net Income	<u>\$ 6,563,285</u>	<u>\$ 142,118,835</u>

Electric Energy, Inc.
Statement Of KWH
For The Month Ended December 31, 2008

	<u>This Month KWH</u>	<u>Year To Date KWH</u>
Sales To Department Of Energy:		
Permanent Power	0	0
Additional Power	0	1,376,200,000
Excess Power	0	0
Released Power	0	0
Total Sales To Department Of Energy	<u>0</u>	<u>1,376,200,000</u>

Sales To Other Electric Utilities:

Permanent Power	714,174,000	7,966,880,000
Released Power	0	0
Excess Power	0	0
Interchange Power	0	0
Total Sales To Other Electric Utilities	<u>714,174,000</u>	<u>7,966,880,000</u>

Total KWH Sales	<u>714,174,000</u>	<u>9,343,080,000</u>
------------------------	--------------------	----------------------

Electric Energy, Inc.
Income Statement
For The Month Ended November 30, 2008

	<u>This Month</u>	<u>Year To Date</u>
Operating Revenues		
Sales To Department Of Energy:		
Permanent Power	\$ 0	\$ 0
Additional Power	0	98,539,360
Excess Power	0	0
Released Power	0	0
Total Sales To Department Of Energy	\$ 0	\$ 98,539,360
Sales To Ameren Energy Marketing:		
Permanent Power	\$ 26,678,307	\$ 380,796,938
Released Power	0	0
Excess Power	0	0
Interchange Power	0	0
Total Sales To Ameren Energy Marketing	\$ 26,678,307	\$ 380,796,938
Other Electric Revenues	472,453	5,474,946
Total Operating Revenues	\$ 27,150,760	\$ 484,811,244
Operating Expenses		
Purchased Power	\$ 630,207	\$ 104,222,748
Fuel	15,830,639	118,028,515
Operation	2,204,539	25,352,754
Maintenance	1,032,867	16,836,926
Depreciation	826,218	5,825,698
Taxes, Other Than Income Taxes	174,174	2,149,530
Income Taxes	1,970,670	77,668,443
Total Operating Expenses	\$ 22,669,314	\$ 350,084,614
Income From Operations	\$ 4,481,446	\$ 134,726,630
Other (Income) And Expense		
Interest Income	\$ (1,074)	\$ 8,832
Interest Expense	111,740	132,200
Other, Net	(76,330)	(969,952)
Total Other (Income) and Expense	\$ 34,336	\$ (828,920)
Net Income	\$ 4,447,110	\$ 135,555,550

Electric Energy, Inc.
Statement Of KWH
For The Month Ended November 30, 2008

	<u>This Month KWH</u>	<u>Year To Date KWH</u>
Sales To Department Of Energy:		
Permanent Power	0	0
Additional Power	0	1,376,200,000
Excess Power	0	0
Released Power	<u>0</u>	<u>0</u>
Total Sales To Department Of Energy	<u>0</u>	<u>1,376,200,000</u>
Sales To Other Electric Utilities:		
Permanent Power	704,583,000	7,252,706,000
Released Power	0	0
Excess Power	0	0
Interchange Power	<u>0</u>	<u>0</u>
Total Sales To Other Electric Utilities	<u>704,583,000</u>	<u>7,252,706,000</u>
Total KWH Sales	<u>704,583,000</u>	<u>8,628,906,000</u>

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**Response to Second Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated March 26, 2010**

Question No. 8

Responding Witness: Chris Hermann

- Q-8. Please refer to the Company's response to KIUC 1-42(b). The response does not answer the question asked. Please respond to the question. If there are no analyses that are responsive to the question, then please so state. If there are, then provide a copy of each such analysis.
- A-8. As indicated in KU's response to KIUC 1-42(b), an analysis performed by or on behalf of the Company comparing cycle-based vegetation management to a multi-cycle strategy is not available.
-

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**Response to Second Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated March 26, 2010**

Question No. 9

Responding Witness: Chris Hermann

Q-9. Refer to the Company's response to KIUC 1-44. Please provide a copy of all cost/benefit studies and analyses that were performed and/or otherwise quantified benefits from replacing the Company's prior customer information system with the CCS, including, but not limited to, any construction authorization requests and supporting documentation.

A-9. See response to AG 1-38.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**Response to Second Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated March 26, 2010**

Question No. 10

Responding Witness: Ronald L. Miller

- Q-10. Refer to the Company's response to KIUC 1-45(d). The question was addressed to the situation whereby the coal tax credit was applied to reduce the Kentucky state income tax. Please respond to the question that was asked.
- A-10. The Company expects the 2009 coal tax credit that will be recognized in 2010 to be applied against the 2010 Property Tax. If the coal tax credit were applied to Kentucky state income tax, the state tax credit (less the loss of applicable federal tax benefit) would be grossed-up to quantify the revenue requirements.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**Response to Second Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated March 26, 2010**

Question No. 11

Responding Witness: Paul W. Thompson/Ronald L. Miller

Q-11. Refer to the Company's response to KIUC 1-46.

- a. Is there any reason the Company believes that it will not qualify for the \$2 per ton credit for eligible Kentucky coal purchases for new clean coal facilities?
- b. ~~Will the coal used at TC2 be subject to the tax imposed under KRS 143.020 as referenced in KRS 141.428(1)(d)? If not, please explain why it will not be.~~
- c. Is the Company or its parent subject to tax under KRS 136.120 as referenced in KRS 141.428(2)(a) and (b)? If not, please explain why it will not be.
- d. Please describe the taxes imposed by: i) KRS 136.070, ii) KRS 136.120, and iii) KRS 141.020 or 141.040, and 141.041 as referenced in KRS 141.428(3)(a).
- e. To the extent the Company qualifies for the \$2 per ton credit for eligible Kentucky coal purchases for new clean coal facilities and the credit is applied to reduce the Company's Kentucky state income tax, please confirm that the Company agrees that the revenue requirement effect is the amount of the credit grossed-up for income taxes. If the Company does not agree with this statement, then please explain why it disagrees and provide a copy of all research and/or source documents upon which it relies for such disagreement.
- f. Please provide the number of tons of coal that the Company will burn at TC2 at an 85% assumed capacity factor. Please provide all assumptions necessary to replicate the Company's quantification.
- g. Please provide the Btu content of the coal that the Company will burn at TC2.
- h. Please provide the projected heat rate of TC2.

A-11. a. As stated in the response to KIUC 1-46 b and c, the Kentucky Department of Energy and Environment has not formulated the qualification criteria or

procedures for certification. Without knowing the criteria and procedures, qualification is not known at this time.

- b. KRS 143.020 imposes a tax on the severance and/or processing of coal in the state of Kentucky. KU expects that Kentucky sourced coal used at TC2 will be subject to the severance tax imposed under KRS 143.020. The remaining coal purchased will originate outside of Kentucky and will not be subject to the tax imposed under KRS 143.020.
- c. Yes, KU is subject to tax under KRS 136.120 which imposes state property taxes on operating property of public service corporations, including gas and electric power companies.
- d.
 - i) KRS 136.070 imposed a corporation license tax on corporations either having a commercial domicile in this state or foreign corporations owning or leasing property within the State of Kentucky. This tax ended for tax periods ending on 12/31/05 and later. As a public service corporation KU was not subject to the tax under KRS 136.070 prior to its expiration under KRS 136.0701.
 - ii) KRS 136.120 imposes state property taxes on operating property for public service corporations, including gas and electric power companies. KU is a public service corporation that is centrally assessed property taxes under KRS 136.120.
 - iii) KRS 141.020 is the imposition of Kentucky state income taxes on individuals. KRS 141.040 is the imposition of Kentucky income taxes on corporations. KRS 141.041 is the imposition of Kentucky limited liability entity taxes. KU is subject to KRS 141.040.
- e. If KU receives the new clean coal incentive tax credit and if the credit were applied to reduce Kentucky income taxes, the revenue requirement effect of the state credit (less the loss of applicable federal tax benefit) would be grossed up for income taxes. However, KU has not applied for nor received the new clean coal incentive tax credit.
- f. The Company does not anticipate operating TC2 at an 85% capacity factor, particularly in the first year of operation. The tons burned for total Trimble County 2 at an 85% capacity factor is estimated at 2,500,000 per year. That is based on 6,942 MMBTU per hour, an 85% capacity factor, and a BTU content per pound of 10,340. Therefore the BTU calculation is $6,942 \times 24 \text{ hours} \times 365 \text{ days} \times 85\% \text{ Capacity Factor} \times 1,000,000 = 51,690,132,000 \text{ BTU's}$.
BTU's per ton = $10,340 \text{ BTU's per pound} \times 2000 \text{ pounds} = 20,680,000$.
Tons per year = $51,690,132,000 \text{ divided by } 20,680,000 = \text{approx. } 2,500,000$.

Tons Calculated Above	2,500,000
Adjustment for 25% IMEA/IMPA ownership	<u>0.75</u>
KU/LG&E ownership tons	1,875,000
KU ownership percentage	<u>0.81</u>
KU tons	1,518,750
Estimated Kentucky Purchases	<u>0.53</u>
KU Kentucky purchases	<u>804,938</u>

- g. The expected BTU content of the coal is 10,340 BTU per Pound.
- h. The projected average net heat rate for the unit is 8,774 (BTU/kWh) for the year 2010, and 8,753 (BTU/kWh) for the year 2011.
-

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**Response to Second Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated March 26, 2010**

Question No. 12

Responding Witness: Valerie L. Scott

Q-12. Refer to the Company's response to KIUC 1-52. Please provide the amount of the Company's postretirement benefit obligation for each month December 2008 through the most current month for which information is available by FERC account/subaccount using the same definition for this amount as used by S&P's for debt equivalent purposes.

A-12. See attached.

Kentucky Utilities
S&P Postretirement Benefit Obligation

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Pension Burdening	Pension Interest Burdening	Pension Liability	Postretirement Burdening	Postretirement Int. Burdening	Postretirement Liability	Postretirement Medicare Subsidy	Sum (1)-(7) Gross Total	(8) x 35% Tax Effect	(8)-(9) S&P Net Total
	184096	184119	228304	184097	184120	228301	228307			
December 2008 ^{1,2}	-	-	(123,549,944)	-	-	(68,614,668)	5,601,259	(186,563,353)	(65,297,174)	(121,266,179)
January 2009	(568,646)	236,117	(123,549,944)	(230,778)	(261,282)	(67,479,218)	5,601,259	(186,252,492)	(65,188,372)	(121,064,120)
February 2009	(1,064,153)	441,920	(123,549,944)	(431,826)	(488,786)	(67,477,265)	5,601,259	(186,968,795)	(65,439,078)	(121,529,717)
March 2009	(3,900,793)	(1,060,681)	(123,549,944)	(742,138)	(872,027)	(67,483,430)	5,601,259	(192,007,754)	(67,202,714)	(124,805,040)
April 2009	(5,209,633)	(1,088,405)	(110,249,944)	(993,605)	(1,123,875)	(66,032,125)	5,072,762	(179,624,825)	(62,868,689)	(116,756,136)
May 2009	(6,512,042)	(1,360,507)	(110,249,944)	(1,242,006)	(1,404,844)	(66,032,104)	5,072,762	(181,728,685)	(63,605,040)	(118,123,645)
June 2009	(7,924,050)	(1,666,645)	(110,249,944)	(1,509,497)	(1,707,400)	(66,032,104)	5,093,742	(183,995,898)	(64,398,564)	(119,597,334)
July 2009	(9,116,858)	(1,904,709)	(110,249,944)	(1,738,808)	(1,966,782)	(64,579,347)	5,093,742	(184,462,706)	(64,561,947)	(119,900,759)
August 2009	(10,419,267)	(2,176,811)	(110,249,994)	(1,987,209)	(2,247,751)	(64,575,688)	5,093,742	(186,562,978)	(65,297,042)	(121,265,936)
September 2009	(11,775,423)	(2,459,678)	(110,249,944)	(2,245,060)	(2,539,408)	(64,575,688)	5,093,742	(188,751,459)	(66,063,011)	(122,688,448)
October 2009	(12,970,335)	(2,710,247)	(110,249,944)	(2,474,563)	(2,799,000)	(63,214,069)	5,093,742	(189,324,416)	(66,263,546)	(123,060,870)
November 2009	(14,326,553)	(2,993,127)	(110,249,944)	(2,732,424)	(3,090,669)	(61,620,678)	5,093,742	(189,919,653)	(66,471,879)	(123,447,774)
December 2009 ²	-	-	(97,220,211)	-	-	(69,215,442)	5,972,484	(160,463,169)	(56,162,109)	(104,301,060)
January 2010	(1,275,247)	(213,380)	(84,420,211)	(245,776)	(271,862)	(67,905,063)	5,972,484	(148,359,055)	(51,925,669)	(96,433,386)
February 2010	(2,491,333)	(416,914)	(84,420,211)	(480,128)	(531,093)	(67,893,118)	5,972,484	(150,260,313)	(52,591,110)	(97,669,203)

¹ The S&P Net Total amount reported was calculated using amounts rounded to the millions rather than the precise amounts used above.

² The burden accounts are cleared in December when actual liabilities are recorded to agree with amounts reported by Mercer.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**Response to Second Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated March 26, 2010**

Question No. 13

Responding Witness: Daniel K. Arbough

- Q-13. Refer to the Company's response to KIUC 1-53. Please confirm that the Company has no written guidelines or policies for the use of short term debt or provide a copy of all such guidelines as requested in the question that was asked.
- A-13. KU does not have a written policy or guideline for the use of short-term debt. As noted in the response to KIUC 1-50, the Company does have a well established operating practice of keeping short-term debt below \$100 million to preserve liquidity availability to respond to unanticipated cash needs or adverse long-term debt market conditions. The outstanding balances will move daily within this range as a result of working capital and capital project funding needs.

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**Response to Second Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated March 26, 2010**

Question No. 14

Responding Witness: Lonnie E. Bellar

- Q-14. Refer to the Company's response to KIUC 1-57.
- a. Please provide a copy of the settlement agreement with SPP concerning its provision of ITO services to the Companies.
 - b. Please provide all support for the Company's estimate of \$3-\$4 million to self-provide ITO services after August 2010. In addition, please demonstrate that this estimate is incremental to the amounts included in the test year expense. If the entirety of the estimate is not incremental to the amounts included in the test year expense, please provide the incremental expense and the assumptions and computations of the incremental expense amount.
- A-14. a. See attached CD in folder titled Question No. 14.
- b. See attached for the support for the Company's estimate to self-provide ITO services. This information was provided to the Commission in Case No. 2009-00427. The amount of SPP ITO test year expense is \$1,202,400 for LG&E and \$2,137,600 for KU. The combined total test year expense is \$3,340,000. The Company's estimate is not incremental to the amounts included in the test year expense. The Companies will incur the expenses to self-provide ITO services when SPP no longer provides these services. However, the proceeding before FERC to gain approval to self-perform these ITO functions is still pending. The current contract with SPP expires September 1, 2010, unless extended another six months under the terms of that agreement. Should the FERC not approve the Companies' application by September 1, 2010, the Companies anticipate extending the contract with SPP for the additional six month period. Should the FERC deny the Companies' application, the Companies will have to seek third-party services similar to those provided by SPP.

**KENTUCKY UTILITIES COMPANY
AND
LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Commission Staff's First Data Request
Dated December 3, 2009**

Case No. 2009-00427

Question No. 4

Witness: Edwin R. "Ed" Staton, Director, Transmission

Q-4. Refer to page 8 of the joint application, paragraph No. 17.

- a. Provide a narrative description and numerical breakdown of the projected annual cost of \$3 to \$4 million for the Joint Applicants to self-provide ITO services. This should reflect all categories of cost; i.e. labor, IT, etc.
- b. Provide a narrative description and numerical breakdown of the projected \$2 million in start-up costs related to Joint Applicants commencing to self-provide ITO services. This should reflect all categories of cost; i.e. labor, IT, etc.

A-4.

- a. The costs associated with transferring the OATT functions to LG&E/KU are estimated based on activities and IT processes to successfully replicate those functions currently performed by the ITO. Those functions primarily include granting and denying transmission service requests, performing system impact studies, maintaining and posting transmission information on the OASIS, and performing large and small generation interconnect studies.

Estimated annual costs (in millions):

O&M

Labor	\$1.62
Software Support	\$0.15
Administrative Support	\$0.25
Technical Consulting	\$0.50
Market Monitor	<u>\$0.50</u>
Annual Operating Costs	\$3.02

Capital

IT (Software/hardware)	<u>\$0.10</u>
Annual Ongoing Capital Cost	\$0.10

The labor component is the largest of the annual estimated costs. The labor estimate comprises the costs to hire additional staff as follows:

- Two planning engineers to perform the system impact studies, facilities studies, interconnection studies, and process all transmission service requests;
- Six total coordinators, analysts, and managers to man a 24-hour desk to monitor, approve, and manage the interchange schedules and to administer the OASIS; and
- One administrative assistant to support the various functions

The remaining categories of costs (software support, administrative support, technical consulting, as well as capital costs related to IT) are non-labor, external costs to support LG&E/KU's administration of the OASIS, including the development of automated systems for transaction evaluations, review of Available Transfer Capacity ("ATC") development and posting processes/procedures, development of procedures for all other posting requirements of the tariff, management of OASIS historical data, and the cost for a vendor to host OASIS and electronic tagging systems.

Costs associated with the Market Monitor function is included in anticipation of a potential requirement that an independent Market Monitor be in place in order to obtain FERC's conditional approval to transfer the function to LG&E/KU.

The total annual costs were estimated to escalate at the normal rate of inflation.

- b. The estimated start up costs associated with the transition of the current ITO functions are as follows (in millions):

	<u>2009</u>	<u>2010</u>
Transaction Costs:		
FERC	\$0.30	\$0.70
KPSC	\$0.25	\$0.25

	<u>2009</u>	<u>2010</u>
Capital		
I.T. – Software		\$0.25
I.T. - Hardware		<u>\$0.25</u>
Total Start Up Costs:	\$0.55	\$1.45

The transaction costs include estimates of legal and regulatory support to effectuate the transfer of the functions to LG&E/KU.

The capital costs are associated with initial investments for software and associated hardware to operate the OASIS in-house, including license agreement fees for the OATI (Open Access Technology International Inc.) system for OASIS operation, server purchases, and other costs of initial implementation

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**Response to Second Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated March 26, 2010**

Question No. 15

Responding Witness: Robert M. Conroy

- Q-15. Refer to the Company's response to KIUC 1-58(c). Please answer the question asked. The Company's response to Staff 2-29 does not answer this question.
- A-15. As stated in response to KPSC 2-29, the Company followed the methodology adopted by the Commission in prior cases. While KU is not opposed to the use of a weighted monthly average methodology instead of the current simple average methodology, the Company will continue to be guided by the methodology accepted by the Commission. Whichever methodology is determined appropriate, it should be consistently applied in future proceedings and not be subject to change depending on the end result. See also the response to KPSC 3-14.
-

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

Response to Second Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated March 26, 2010

Question No. 16

Responding Witness: Lonnie E. Bellar

Q-16. Refer to the spreadsheet provided in response to KIUC 1-64.

- a. The spreadsheet amounts are all range valued or input. The question asked the Company to provide all assumptions, data, computations and electronic spreadsheets with formulas intact. The Company's spreadsheet does not provide the information that was requested. Please provide this information for each line item in the spreadsheet provided, including, but not limited to, the forward price curves relied on for the OSS revenues.
- b. Please explain why the Company believes that it should subtract the MISO RSG and transmission costs from the OSS revenues if the OSS revenues do not include recovery of these amounts from the purchasers.

- A-16. a. In response to KIUC 1-64 a reference to attachment Question No. 64(b) was made and the associated file was included on the attached Confidential CD under the folder titled Question No. 64-Confidential. This file contains the requested input assumptions (including the forward price curve) used in the PROSYM production costing model from which the primary information in KIUC 1-64 was derived. There are no formulas or calculations in the spreadsheet. The information is output from the PROSYM production costing model.

The attachment provided on the CD in the folder titled Question No. 64 contained one revenue line and four expense lines as components of the calculation of OSS margins. The **OSS Revenue** line is derived from the PROSYM production costing model with a key input being the forward price curve assumption noted above. Likewise, the **OSS Fuel Expense** line is derived from PROSYM with the key inputs detailed in the attachment to KIUC 1-64, Confidential CD under the folder titled Question No. 64-Confidential. The **OSS Losses Expense** line is calculated as 1% of the fuel cost associated with OSS to align with the transmission line loss calculation in the Companies' FAC. The **OSS MISO RSG Expense** line is derived from the hourly results of the PROSYM production

costing model utilizing the projected hourly sales and an estimate of RSG costs which varies by hour for both weekdays and weekends. The estimated RSG costs are based on historical values and range from \$0.10/MWh to \$7/MWh. Finally, the **OSS Transmission Expense** line is based on an annual firm transmission cost of \$1.159 M for the first 100 MW/hr and above 100 MW/hr transmission is costed at \$2.99/MWh On-Peak and \$1.45/MWh Off-Peak.

- b. MISO RSG and transmission costs represent incremental costs that are directly associated with the Companies' OSS activity. Thus it is appropriate to subtract these cost items from OSS revenues to determine OSS margins.
-

KENTUCKY UTILITIES COMPANY

CASE NO. 2009-00548

**Response to Second Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated March 26, 2010**

Question No. 17

Responding Witness: Valerie L. Scott

- Q-17. Refer to the Company's response to Staff 2-26(b).
- a. Please provide a further breakdown of internal labor into straight time labor, overtime labor, benefits loading with straight time labor, benefits loading with overtime labor, payroll taxes on straight time labor, and payroll taxes on overtime labor.
-
- b. To the extent the Company used different benefits loading on straight time labor and overtime labor, please provide an explanation for the different benefits loading rates.
 - c. To the extent the Company used different payroll taxes loading on straight time labor and overtime labor, please provide an explanation for the different payroll taxes loading rates.
- A-17. a. See attached.
- b. All benefits are applied to straight time labor. The Team Incentive Award is the only benefit applied to overtime labor.
 - c. The same payroll tax rates are applied to straight time labor and overtime labor.

Kentucky Utilities Company
 Detail of Internal Labor Costs for Storm Restorations
 \$ in Thousands

	A		B		C		D		E		F		G		H		I		J		K		
	Raw Internal Labor		Internal Labor Payroll Taxes		Internal Labor Benefits		Internal Labor Burdens		Internal Labor Burdens		Internal Labor Burdens		Internal Labor Burdens		Internal Labor Burdens		Internal Labor Burdens		Internal Labor Burdens		Internal Labor Burdens		
	ST Labor	OT Labor	ST Labor	OT Labor	ST Labor	OT Labor	ST Labor	OT Labor	ST Labor	OT Labor	ST Labor	OT Labor	ST Labor	OT Labor	ST Labor	OT Labor	ST Labor	OT Labor	ST Labor	OT Labor	ST Labor	OT Labor	Total
2008 Windstorm - KU to KU	\$ 34	\$ 277	\$ 4	\$ 25	\$ 27	\$ 52	\$ 31	\$ 77	\$ 65	\$ 419													
2008 Windstorm - LG&E to KU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008 Windstorm - Servco to KU	1	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008 Windstorm - Internal Labor	\$ 35	\$ 277	\$ 4	\$ 25	\$ 28	\$ 52	\$ 32	\$ 77	\$ 67	\$ 421													
2009 Winter Storm - KU to KU	\$ 176	\$ 975	\$ 16	\$ 80	\$ 173	\$ 232	\$ 189	\$ 312	\$ 365	\$ 1,652													
2009 Winter Storm - LG&E to KU	-	8	-	1	-	1	-	2	-	10													
2009 Winter Storm - Servco to KU	118	3	10	-	83	-	93	-	211	3	214												
2009 Winter Storm - Internal Labor	\$ 294	\$ 986	\$ 26	\$ 81	\$ 256	\$ 233	\$ 282	\$ 314	\$ 576	\$ 1,300	\$ 1,876												
Total Internal Labor Charged to Capital	\$ 329	\$ 1,263	\$ 30	\$ 106	\$ 284	\$ 285	\$ 314	\$ 391	\$ 643	\$ 1,654	\$ 2,297												
	Expense																						
	Raw Internal Labor		Internal Labor Payroll Taxes		Internal Labor Benefits		Internal Labor Burdens		Internal Labor Burdens		Internal Labor Burdens		Internal Labor Burdens		Internal Labor Burdens		Internal Labor Burdens		Internal Labor Burdens		Internal Labor Burdens		Total
	ST Labor	OT Labor	ST Labor	OT Labor	ST Labor	OT Labor	ST Labor	OT Labor	ST Labor	OT Labor	ST Labor	OT Labor	ST Labor	OT Labor	ST Labor	OT Labor	ST Labor	OT Labor	ST Labor	OT Labor	ST Labor	OT Labor	Total
2008 Windstorm - KU to KU	\$ 169	\$ 780	\$ 15	\$ 70	\$ 120	\$ 57	\$ 135	\$ 127	\$ 304	\$ 1,211													
2008 Windstorm - LG&E to KU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008 Windstorm - Servco to KU	21	3	2	1	15	-	17	1	38	42													
2008 Windstorm - Internal Labor	\$ 190	\$ 783	\$ 17	\$ 71	\$ 135	\$ 57	\$ 152	\$ 128	\$ 342	\$ 1,253													
2009 Winter Storm - KU to KU	\$ 790	\$ 3,258	\$ 68	\$ 258	\$ 636	\$ 282	\$ 704	\$ 540	\$ 1,494	\$ 5,292													
2009 Winter Storm - LG&E to KU	11	390	1	29	7	34	8	63	19	453	472												
2009 Winter Storm - Servco to KU	326	58	27	4	223	9	250	13	576	71	647												
2009 Winter Storm - Internal Labor	\$ 1,127	\$ 3,706	\$ 96	\$ 291	\$ 866	\$ 325	\$ 962	\$ 616	\$ 2,089	\$ 6,411													
Total Internal Labor Charged to Expense	\$ 1,317	\$ 4,489	\$ 113	\$ 362	\$ 1,001	\$ 382	\$ 1,114	\$ 744	\$ 2,431	\$ 7,664													
	Total																						
	Raw Internal Labor		Internal Labor Payroll Taxes		Internal Labor Benefits		Internal Labor Burdens		Internal Labor Burdens		Internal Labor Burdens		Internal Labor Burdens		Internal Labor Burdens		Internal Labor Burdens		Internal Labor Burdens		Internal Labor Burdens		Total
	ST Labor	OT Labor	ST Labor	OT Labor	ST Labor	OT Labor	ST Labor	OT Labor	ST Labor	OT Labor	ST Labor	OT Labor	ST Labor	OT Labor	ST Labor	OT Labor	ST Labor	OT Labor	ST Labor	OT Labor	ST Labor	OT Labor	Total
2008 Windstorm - KU to KU	\$ 203	\$ 1,057	\$ 19	\$ 95	\$ 147	\$ 109	\$ 166	\$ 204	\$ 369	\$ 1,630													
2008 Windstorm - LG&E to KU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008 Windstorm - Servco to KU	22	3	2	1	16	-	18	1	40	44													
2008 Windstorm - Internal Labor	\$ 225	\$ 1,060	\$ 21	\$ 96	\$ 163	\$ 109	\$ 184	\$ 205	\$ 409	\$ 1,674													
2009 Winter Storm - KU to KU	\$ 966	\$ 4,233	\$ 84	\$ 338	\$ 809	\$ 514	\$ 893	\$ 852	\$ 1,859	\$ 6,944													
2009 Winter Storm - LG&E to KU	11	398	1	30	7	35	8	65	19	463	482												
2009 Winter Storm - Servco to KU	444	61	37	4	306	9	343	13	787	74	861												
2009 Winter Storm - Internal Labor	\$ 1,421	\$ 4,692	\$ 122	\$ 372	\$ 1,122	\$ 558	\$ 1,244	\$ 930	\$ 2,665	\$ 8,287													
Total Internal Labor	\$ 1,646	\$ 5,752	\$ 143	\$ 468	\$ 1,285	\$ 667	\$ 1,428	\$ 1,135	\$ 3,074	\$ 9,961													