

**Louisville Gas and Electric Company
Case No. 2009-00549
Historical Test Period Filing Requirements**

**Filing Requirement
807 KAR 5:001 Section 10(6)(a)
Sponsoring Witness: S. Bradford Rives**

Description of Filing Requirement:

A complete description and quantified explanation for all proposed adjustments, with proper support for any proposed changes in price or activity levels, and any other factors which may affect the adjustment.

Response:

Please refer to the testimonies and exhibits of S. Bradford Rives, Valerie L. Scott, Shannon L. Charnas, Ronald L. Miller, Daniel K. Arbough, Lonnie E. Bellar, W. Steven Seelye and Robert M. Conroy.

**Louisville Gas and Electric Company
Case No. 2009-00549
Historical Test Period Filing Requirements**

**Filing Requirement
807 KAR 5:001 Section 10(6)(b)
Sponsoring Witness: Lonnie E. Bellar**

Description of Filing Requirement:

If the utility has gross annual revenues greater than \$1,000,000, the prepared testimony of each witness the utility proposes to use to support its application.

Response:

Please refer to the testimonies and exhibits of the following persons:

- Victor S. Staffieri
- Paul W. Thompson
- Chris Hermann
- S. Bradford Rives
- Valerie L. Scott
- Shannon L. Charnas
- Ronald L. Miller
- Daniel K. Arbough
- William E. Avera
- Lonnie E. Bellar
- W. Steven Seelye
- Robert M. Conroy
- John Wolfram

**Louisville Gas and Electric Company
Case No. 2009-00549
Historical Test Period Filing Requirements**

**Filing Requirement
807 KAR 5:001 Section 10(6)(c)
Sponsoring Witness: S. Bradford Rives**

Description of Filing Requirement:

If the utility has gross annual revenues less than \$1,000,000, the prepared testimony of each witness the utility proposes to use to support its application or a statement that the utility does not plan to submit any prepared testimony.

Response:

Not applicable to LG&E's Application.

**Louisville Gas and Electric Company
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**Filing Requirement
807 KAR 5:001 Section 10(6)(d)
Sponsoring Witness: Robert M. Conroy**

Description of Filing Requirement:

A statement estimating the effect that the new rates will have upon the revenues of the utility including, at minimum, the total amount of revenues resulting from the increase or decrease and the percentage of the increase or decrease.

Response:

The proposed rates (including miscellaneous charges) will increase LG&E's annual electric revenues approximately \$94,572,202 or 12.1%, and will increase LG&E's annual gas revenues approximately \$22,588,269 or 7.7%.

**Louisville Gas and Electric Company
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**Filing Requirement
807 KAR 5:001 Section 10(6)(e)
Sponsoring Witness: Robert M. Conroy**

Description of Filing Requirement:

If the utility provides electric, gas, water, or sewer service the effect upon the average bill for each customer classification to which the proposed rate change will apply.

Response:

The average monthly bill, for each customer rate class to which the proposed rate change applies, will increase as follows:

Louisville Gas and Electric Company - Electric				
Electric Rate Class	Annual \$ Increase	Annual % Increase	Mthly Bill \$ Increase	Mthly Bill % Increase
Residential	\$36,859,770	12.19%	\$8.92	12.19%
General Service	\$13,879,697	12.18%	\$28.11	12.18%
Power Service	\$21,442,743	12.18%	\$574.78	12.18%
Commercial TOD	\$5,576,623	12.18%	\$5,135.01	12.18%
Industrial TOD	\$10,596,615	12.18%	\$15,958.76	12.18%
Retail Transmission	\$2,464,135	12.19%	\$44,002.41	12.19%
Lighting	\$1,847,743	12.22%	N/A	N/A
CTAC	\$313,898	73.76%	N/A	N/A

Louisville Gas and Electric Company - Gas				
Gas Rate Class	Annual \$ Increase	Annual % Increase	Mthly Bill \$ Increase	Mthly Bill % Increase
Residential	\$16,197,217	8.75%	\$ 4.65	8.75%
Commercial	\$ 5,362,513	6.20%	\$ 17.45	6.20%
Industrial	\$ 363,149	5.23%	\$ 137.24	5.23%
As-Available	\$0	0.00%	\$0	0.00%
Firm Transportation	\$0	0.00%	\$0	0.00%

**Louisville Gas and Electric Company
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**Filing Requirement
807 KAR 5:001 Section 10(6)(f)
Sponsoring Witness: Lonnie E. Bellar**

Description of Filing Requirement:

If the utility is a local exchange company, the effect upon the average bill for each customer class for the proposed rate change in basic local service.

Response:

Not applicable to LG&E's Application.

**Louisville Gas and Electric Company
Case No. 2009-00549
Historical Test Period Filing Requirements**

**Filing Requirement
807 KAR 5:001 Section 10(6)(g)
Sponsoring Witness: Robert M. Conroy**

Description of Filing Requirement:

An analysis of customers' bills in such detail that revenues from the present and proposed rates can be readily determined for each customer class.

Response:

Please refer to the testimony and exhibits of W. Steven Seelye.

**Louisville Gas and Electric Company
Case No. 2009-00549
Historical Test Period Filing Requirements**

**Filing Requirement
807 KAR 5:001 Section 10(6)(h)
Sponsoring Witness: S. Bradford Rives**

Description of Filing Requirement:

A summary of the utility's determination of its revenue requirements based on return on net investment rate base, return on capitalization, interest coverage, debt service coverage, or operating ratio, with supporting schedules.

Response:

See attached. Supporting Schedules are filed as part of the Filing Requirement pursuant to 807 KAR Section 10(7)(a) [Tab No. 42] and Rives Exhibit 8.

Louisville Gas and Electric Company
Revenue Requirement as of October 31, 2009

	Electric	Gas	
1 Fuel	313,590,200	-	(1)
2 Purchased Power	77,619,641	-	(2)
3 Purchased Gas	-	(3,108,461)	(3)
4 Operations and Maintenance	266,605,014	62,302,089	(4)
5 Depreciation and Amortization Expense	120,902,968	20,453,494	(5)
6 Taxes Other Than Income Taxes	19,476,301	5,819,145	(6)
7 Net Operating Income Found Reasonable	150,241,875	38,810,551	(7)
8 Income Tax	61,069,687	17,495,904	(8)
9 Gains from Disposition of Allowances	(66,274)	-	(9)
10 Total Cost of Service (Revenue Requirement)	1,009,439,412	141,772,722	
11 Revenues at Present Rates	914,466,041	119,174,562	(10)
12 Revenue Deficiency	94,973,371	22,598,160	(11)

- (1) See Filing Requirement pursuant to 807 KAR Section 10(7)(a) [Tab 42] electric income statement, line 11
- (2) See Filing Requirement pursuant to 807 KAR Section 10(7)(a) [Tab 42] electric income statement, line 12
- (3) See Filing Requirement pursuant to 807 KAR Section 10(7)(a) [Tab 42] gas income statement, line 12
- (4) See Filing Requirement pursuant to 807 KAR Section 10(7)(a) [Tab 42] electric income statement, line 13 and gas income statement, line 13
- (5) See Filing Requirement pursuant to 807 KAR Section 10(7)(a) [Tab 42] electric income statement, line 14 and gas income statement, line 14
- (6) See Filing Requirement pursuant to 807 KAR Section 10(7)(a) [Tab 42] electric income statement, line 15 and gas income statement, line 15
- (7) See Rives Exhibit 8, line 3
- (8) See Filing Requirement pursuant to 807 KAR Section 10(7)(a) [Tab 42] electric income statement, line 16 (\$25,475,489) and Rives Exhibit 8, line 7 - line 5 (\$35,594,198); See Filing Requirement pursuant to 807 KAR Section 10(7)(a) [Tab 42] gas income statement, line 16 (\$9,026,547) and Rives Exhibit 8, line 7 - line 5 (\$8,469,357)
- (9) See Filing Requirement pursuant to 807 KAR Section 10(7)(a) [Tab 42] electric income statement, line 17 and gas income statement, line 17
- (10) See Filing Requirement pursuant to 807 KAR Section 10(7)(a) [Tab 42] electric income statement, line 8 and gas income statement, line 9
- (11) See Rives Exhibit 8, line 8

**Louisville Gas and Electric Company
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Historical Test Period Filing Requirements**

**Filing Requirement
807 KAR 5:001 Section 10(6)(i)
Sponsoring Witness: S. Bradford Rives**

Description of Filing Requirement:

A reconciliation of the rate base and capital used to determine its revenue requirement.

Response:

See attached.

LOUISVILLE GAS AND ELECTRIC COMPANY

Reconciliation of Capitalization and Net Original Cost Rate Base

Line No.	Total Company Balance as of 10/31/2009	Electric	Gas
1		79.62%	20.38%
2	Rate Base Percentage (Exhibit 3, Line 20)		
3	Capitalization:		
4	\$ 1,237,876,536		
5	896,104,000		
6	150,667,400		
7	\$ 2,284,647,936	\$ 1,819,036,687	\$ 465,611,249
8	Adjustments to Capitalization:		
9	(4,974,621)	(4,974,621)	-
10	(606,166)	(606,166)	-
11	24,773,125	23,911,412	861,713
12	22,157,491	22,157,491	-
13	(5,352,166)	(5,352,166)	-
14	(48,380,869)	(48,380,869)	-
15	(12,383,206)	(13,244,919)	861,713
16	\$ 2,272,264,730	\$ 1,805,791,768	\$ 466,472,962
17	Assets per books not included in rate base:		
18	(3,473,496)	(3,342,267)	(131,229)
19	(16,119,515)	(12,710,821)	(3,408,694)
20	(1,092,529)	(869,872)	(222,657)
21	(3,885,135)	(3,093,344)	(791,791)
22	(23,320,834)	(18,568,048)	(4,752,786)
23	(363,873,870)	(289,506,701)	(74,367,169)
24	(1,068,233)	(850,527)	(217,706)
25	(6,475,552)	(5,088,300)	(1,387,252)
26	(419,309,164)	(334,029,880)	(85,279,284)
27	Subtotal		
28			
29	Liabilities per books not included in rate base:		
30	40,128,058	31,949,960	8,178,098
31	(402,890)	(320,781)	(82,109)
32	48,316,145	35,821,067	12,495,078
33	32,716,955	26,049,240	6,667,715
34	40,186,995	31,996,885	8,190,110
35	214,121,718	170,483,712	43,638,006
36	375,066,981	295,980,083	79,086,898
37	Items reflected in rate base:		
38	(11,666,701)	(45,246,173)	33,579,472
39	162,163	263,468	(101,305)
40	2,927,960	2,927,960	-
41	889,072	889,072	-
42	5,352,166	5,352,166	-
43	48,380,869	48,380,869	-
44	116,343,667	100,729,728	15,613,939
45	-	22,279,992	(22,279,992)
46	162,389,196	135,577,082	26,812,114
47	Subtotal		
48	118,147,013	97,527,285	20,619,728
49	Total Reconciliation		
50	\$ 2,390,411,743	\$ 1,903,319,053	\$ 487,092,690

**Louisville Gas and Electric Company
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**Filing Requirement
807 KAR 5:001 Section 10(6)(j)
Sponsoring Witness: Shannon L. Charnas**

Description of Filing Requirement:

A current chart of accounts if more detailed than the Uniform System of Accounts prescribed by the commission.

Response:

See attached.

Current Chart of Accounts

Account	Account Description
101101	PROPERTY UNDER CAPITAL LEASES
101102	PLANT IN SERVICE - ELECTRIC FRANCHISES AND CONSENTS
101103	PLANT IN SERVICE - MISC. INTANGIBLE PLANT
101104	PLANT IN SERVICE - ELECTRIC LAND AND LAND RIGHTS
101105	PLANT IN SERVICE - ELECTRIC STRUCTURES
101106	PLANT IN SERVICE - ELECTRIC EQUIPMENT
101107	PLANT IN SERVICE- ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT
101108	PLANT IN SERVICE - ELECTRIC HYDRO EQUIPMENT
101109	PLANT IN SERVICE - ELECTRIC DISTRIBUTION EQUIPMENT
101110	PLANT IN SERVICE - LEASED PROPERTY
101111	PLANT IN SERVICE - ELECTRIC GENERAL EQUIPMENT
101112	PLANT IN SERVICE - ELECTRIC COMMUNICATION EQUIPMENT
101125	PLANT IN SERVICE- ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING
101202	PLANT IN SERVICE - GAS FRANCHISES AND CONSENTS
101204	PLANT IN SERVICE - GAS LAND AND LAND RIGHTS
101205	PLANT IN SERVICE - GAS STRUCTURES
101206	PLANT IN SERVICE - GAS UNDERGROUND AND TRANSMISSION EQUIPMENT
101207	PLANT IN SERVICE- GAS ARO ASSET RETIREMENT COST-EQUIPMENT
101208	PLANT IN SERVICE - GAS TRANSPORTATION EQUIPMENT
101209	PLANT IN SERVICE - GAS DISTRIBUTION EQUIPMENT
101211	PLANT IN SERVICE - GAS GENERAL EQUIPMENT
101225	PLANT IN SERVICE- GAS ARO ASSET RETIREMENT COST-LAND/BUILDING
101301	PLANT IN SERVICE - COMMON ORGANIZATION
101302	PLANT IN SERVICE - COMMON FRANCHISES AND CONSENTS
101303	PLANT IN SERVICE - COMMON MISC. INTANGIBLE PLANT
101304	PLANT IN SERVICE - COMMON LAND AND LAND RIGHTS
101305	PLANT IN SERVICE - COMMON STRUCTURES
101307	PLANT IN SERVICE - COMMON ARO ASSET RETIREMENT COST - EQUIPMENT
101311	PLANT IN SERVICE - COMMON GENERAL EQUIPMENT
101312	PLANT IN SERVICE - COMMON COMMUNICATION EQUIPMENT
101325	PLANT IN SERVICE- COMMON ARO ASSET RETIREMENT COST-LAND/BUILDING
101901	PLANT IN SERVICE - CONTRA ASSET FOR WKE IMPAIRMENT
102001	ELECTRIC PLANT-PURCHASED OR SOLD
105001	PLT HELD FOR FUT USE
106102	COMPL CONST NOT CL - ELECTRIC FRANCHISES AND CONSENTS
106103	COMPL CONST NOT CL - MISC. INTANGIBLE PLANT
106104	COMPL CONST NOT CL - ELECTRIC LAND AND LAND RIGHTS
106105	COMPL CONST NOT CL - ELECTRIC STRUCTURES
106106	COMPL CONST NOT CL - ELECTRIC EQUIPMENT
106108	COMPL CONST NOT CL - ELECTRIC HYDRO EQUIPMENT
106109	COMPL CONST NOT CL - ELECTRIC DISTRIBUTION EQUIPMENT
106110	COMPL CONST NOT CL - LEASED PROPERTY
106111	COMPL CONST NOT CL - ELECTRIC GENERAL EQUIPMENT
106112	COMPL CONST NOT CL - ELECTRIC COMMUNICATION EQUIPMENT
106202	COMPL CONST NOT CL - GAS FRANCHISES AND CONSENTS
106204	COMPL CONST NOT CL - GAS LAND AND LAND RIGHTS
106205	COMPL CONST NOT CL - GAS STRUCTURES
106206	COMPL CONST NOT CL - GAS UGD AND TRANSMISSION EQUIP
106208	COMPL CONST NOT CL - GAS TRANSPORTATION EQUIPMENT
106209	COMPL CONST NOT CL - GAS DISTRIBUTION EQUIPMENT
106211	COMPL CONST NOT CL - GAS GENERAL EQUIPMENT
106301	COMPL CONST NOT CL - COMMON ORGANIZATION
106302	COMPL CONST NOT CL - COMMON FRANCHISES AND CONSENTS
106303	COMPL CONST NOT CL - COMMON MISC. INTANGIBLE PLANT
106304	COMPL CONST NOT CL - COMMON LAND AND LAND RIGHTS
106305	COMPL CONST NOT CL - COMMON STRUCTURES
106311	COMPL CONST NOT CL - COMMON GENERAL EQUIPMENT
106312	COMPL CONST NOT CL - COMMON COMMUNICATION EQUIPMENT
107001	CONSTR WORK IN PROG
107900	CLOSED 08/09 - CAP-ALLOCATION
108001	ACCUM DEPR-PLANT
108015	ACCUM DEPR-DISTRIBUTION
108099	RWIP - OTHER CREDITS
108104	ACCUM. DEPR. - ELECTRIC LAND RIGHTS
108105	ACCUM. DEPR. - ELECTRIC STRUCTURES
108106	ACCUM. DEPR. - ELECTRIC EQUIPMENT

Account	Account Description
108107	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT
108108	ACCUM. DEPR. - ELECTRIC HYDRO EQUIPMENT
108109	ACCUM. DEPR. - ELECTRIC DISTRIBUTION EQUIPMENT
108110	ACCUM. DEPR. - LEASED PROPERTY
108111	ACCUM. DEPR. - ELECTRIC GENERAL EQUIPMENT
108112	ACCUM. DEPR. - ELECTRIC COMMUNICATION EQUIP.
108113	ACCUM. DEPR. - ELECTRIC TRANSPORTATION EQUIP.
108114	ACCUM. DEPR. - COR - ELECTRIC LAND RIGHTS
108115	ACCUM. DEPR. - COR - ELECTRIC STRUCTURES
108116	ACCUM. DEPR. - COR - ELECTRIC EQUIPMENT
108118	ACCUM. DEPR. - COR - ELECTRIC HYDRO EQUIPMENT
108119	ACCUM. DEPR. - COR - ELECTRIC DISTRIBUTION
108120	ACCUM. DEPR. - COR - ELECTRIC GENERAL PROPERTY
108121	ACCUM. DEPR. - COR - ELECTRIC COMMUNICATION EQUIP.
108122	ACCUM. DEPR. - COR - LEASED PROPERTY
108125	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING
108204	ACCUM. DEPR. - GAS LAND RIGHTS
108205	ACCUM. DEPR. - GAS STRUCTURES
108206	ACCUM. DEPR. - GAS UNDERGROUND & TRANSMISSION EQUIPMENT
108207	ACCUM. DEPR. - GAS ARO ASSET RETIREMENT COST-EQUIPMENT
108209	ACCUM. DEPR. - GAS DISTRIBUTION EQUIPMENT
108211	ACCUM. DEPR. - GAS GENERAL EQUIP.
108213	ACCUM. DEPR. - GAS TRANSPORTATION EQUIP.
108215	ACCUM. DEPR. - COR - GAS STRUCTURES
108216	ACCUM. DEPR. - COR - GAS UNDERGROUND & TRANSMISSION EQUIP.
108219	ACCUM. DEPR. - COR - GAS DISTRIBUTION EQUIPMENT
108220	ACCUM. DEPR. - COR - GAS GENERAL EQUIP.
108225	ACCUM. DEPR. - GAS ARO ASSET RETIREMENT COST-LAND/BUILDING
108304	ACCUM. DEPR. - COMMON LAND RIGHTS
108305	ACCUM. DEPR. - COMMON STRUCTURES
108307	ACCUM. DEPR. - COMMON ARO ASSET RETIREMENT COST-EQUIPMENT
108311	ACCUM. DEPR. - COMMON GENERAL EQUIPMENT
108312	ACCUM. DEPR. - COMMON COMMUNICATION EQUIPMENT
108313	ACCUM. DEPR. - COMMON TRANSPORTATION EQUIP.
108315	ACCUM. DEPR. - COR - COMMON STRUCTURES
108321	ACCUM. DEPR. - COR - COMMON EQUIPMENT
108325	ACCUM. DEPR. - COMMON ARO ASSET RETIREMENT COST-LAND/BUILDING
108414	ACCUM. DEPR. - SALVAGE - ELECTRIC LAND RIGHTS
108415	ACCUM. DEPR. - SALVAGE - ELECTRIC STRUCTURES
108416	ACCUM. DEPR. - SALVAGE - ELECTRIC EQUIPMENT
108418	ACCUM. DEPR. - SALVAGE - ELECTRIC HYDRO EQUIPMENT
108419	ACCUM. DEPR. - SALVAGE - ELECTRIC DISTRIBUTION
108420	ACCUM. DEPR. - SALVAGE - ELECTRIC GENERAL PROPERTY
108421	ACCUM. DEPR. - SALVAGE - ELECTRIC COMMUNICATION EQUIP.
108515	ACCUM. DEPR. - SALVAGE - GAS STRUCTURES
108516	ACCUM. DEPR. - SALVAGE - GAS UNDERGROUND & TRANSMISSION EQUIP.
108519	ACCUM. DEPR. - SALVAGE - GAS DISTRIBUTION EQUIPMENT
108520	ACCUM. DEPR. - SALVAGE - GAS GENERAL EQUIP.
108615	ACCUM. DEPR. - SALVAGE - COMMON STRUCTURES
108621	ACCUM. DEPR. - SALVAGE - COMMON EQUIPMENT
108622	ACCUM. DEPR. - SALVAGE - COMMON COMMUNICATION EQUIPMENT
108799	RWIP-ARO LEGAL
108901	RETIREMENT - RWIP
108902	RWIP - COR RECLASS
111101	ACCUM AMORT - CAPITAL LEASE
111102	AMORTIZATION EXPENSE - ELECTRIC FRANCHISES AND CONSENTS
111103	AMORTIZATION EXPENSE - ELECTRIC INTANGIBLES
111202	AMORTIZATION EXPENSE - GAS FRANCHISES AND CONSENTS
111301	ACCUM AMORT-DEFERRED PREOP
111302	AMORTIZATION EXPENSE - COMMON FRANCHISES AND CONSENTS
111303	AMORTIZATION EXPENSE - COMMON INTANGIBLES
111304	ACCUM AMORT-DEFERRED ORGANIZATION COSTS
117001	GAS STORED-NONCUR
117101	GAS STORED - NONCURRENT RECOVERABLE BASE GAS
121001	NONUTIL PROP IN SERV
121103	MACHINERY & EQUIPMENT

Account	Account Description
121105	LEASEHOLD IMPROVEMENTS
121106	COMPUTER EQUIPMENT
121107	FURNITURE & FIXTURES
121108	COMPUTER SOFTWARE
121109	CONSTRUCTION IN PROGRESS - NON-UTILITY
122001	ACCUM DEPR/DEPL
122002	ACCUM AMORT-NONUTIL
122203	MACHINERY & EQUIPMENT - ACCUM DEPRECIATION
122205	LEASEHOLD IMPROVEMENTS - ACCUM DEPRECIATION
122206	COMPUTER EQUIPMENT - ACCUM DEPRECIATION
122207	FURNITURE & FIXTURES - ACCUM DEPRECIATION
122208	COMPUTER SOFTWARE - ACCUM DEPRECIATION
123001	INVEST. IN ASSOC CO - EEI
123101	INVEST IN SUB CO-EQUITY-UNDIST EARN
123103	INVEST IN LGE
123104	INVEST IN LGE CAPITAL
123105	INVESTMENT IN KU
123108	INVEST IN LEM
123109	INVEST IN SERVCO
123110	INVEST IN LPI
123111	INVEST IN LII
123112	INVEST IN HOME SERVICES
123114	INVEST IN KU SOLUTIONS
123116	INVEST IN WKE
123117	INVEST IN FSF MINERALS
123118	INVEST IN FCD LLC
123119	INVEST IN LCC LLC
123120	INVEST IN E.ON U.S. NATURAL GAS TRADING INC.
123121	CLOSED 08/09 - INVEST IN WKEC CAYMAN ISLANDS I
123169	CLOSED 07/09 - INVEST IN NATURAL SERVICIOS
123170	INVEST IN CUYANA
123171	CLOSED 07/09 - INVEST IN GAS BAN
123173	INVEST IN CENTRO
123174	INVEST IN ARGENTINA I
123177	INVEST IN CENTRO SA
123178	INVEST IN ARGENTINA II
123179	INVEST IN ARGENTINA III
123180	INVEST IN LGE POWER DEVELOPMENT
123181	INVEST IN LGE POWER OPERATIONS
124002	INVESTMENT IN OVEC
124009	INVESTMENTS IN COMMUNITY DEVELOPMENT
124193	DISCONTINUED OPERATIONS - FIXED ASSETS
124194	DISCONTINUED OPERATIONS - FINANCIAL ASSETS
124195	DISCONTINUED OPERATIONS - CURRENT ASSETS
124196	DISCONTINUED OPERATIONS - OTHER ASSETS
128002	CLOSED 07/09 - OTHER SPECIAL FUNDS - SHORT-TERM
128013	CLOSED 08/09 - COLLATERAL DEPOSIT - IR SWAPS
128014	CLOSED 02/09 - RESTRICTED CASH - ARENA ADVANCE
128015	CLOSED 06/09 - OMU-INTEREST ON RESERVE, NEW
128016	CLOSED 06/09 - OMU-RI ON MAINTENANCE RESERVE
128017	CLOSED 06/09 - OMU-RI ON ADDITIONS AND REPLACEMENTS
128018	CLOSED 06/09 - OMU-RI ON OPERATIONS
128019	CLOSED 06/09 - OMU-RI INTEREST ON PURCHASE POWER
128020	CLOSED 06/09 - OMU-PURCHASED POWER, COAL RESERVE
128023	PREPAID PENSION
128025	CLOSED 02/09 - RESTRICTED CASH - MUSEUM PLAZA
128026	COLLATERAL DEPOSIT - IR SWAPS
131005	JP MORGAN CHASE
131006	BBANDT (formerly BANK OF LOUISVILLE)
131011	LEM CASH ACCOUNT
131013	FARMERS BANK
131016	M&T BANK
131018	NAT CITY BK-\$8.90 PREF ACCT
131019	NAT CITY BK-PAYROLL TAX ACCT
131020	NAT CITY BK-\$7.45 PREF ACCT
131021	WELLS FARGO SWEEP

Account	Account Description
131022	CITIBANK
131028	LEC FUNDING - PNC
131033	US BANK (formerly FIRSTAR)
131034	BEDFORD LOAN & DEPOSIT BANK
131037	CASH ACCOUNT - BANK OF AMERICA
131050	SUNDRY CASH COLLECT
131069	CASH CLEARING - CCS
131070	KU CASH ACCOUNTS
131080	CASH LOCKBOX-BOA
131090	CASH-BOA A/P - CLEARING
131091	CASH-BOA PAYROLL
131092	CASH-BOA FUNDING
131201	JP MORGAN/CHASE - BANK ONE
131202	JP MORGAN/CHASE - BANK ONE, LEXINGTON
131203	U S BANK - FORMERLY FIRSTAR
131204	BOA - REGULUS
131205	FIRST SOUTHERN NATIONAL BANK
131206	US BANK (E-TOWN)
131207	FIRST UNITED BANK OF HOPKINS COUNTY
131208	BB&T [AREA BANK 0028301978]
131209	FIRST NATIONAL BANK
131210	FIFTH THIRD BANK
131211	US BANK (GEORGETOWN)
131212	US BANK (WINCHESTER)
131213	U S BANK - FORMERLY FIRSTAR
131214	CITIZENS BANK & TRUST CO.
131215	U S BANK - FORMERLY FIRSTAR
131216	US BANK (MT. STERLING)
131217	U S BANK - FORMERLY FIRSTAR
131218	U S BANK - FORMERLY FIRSTAR
131219	FARMERS BANK & TRUST CO.
131220	UNITED BANK & TRUST CO.
131221	US BANK (VERSAILLES)
131222	WHITAKER BANK
131223	CITIZENS BANK
131224	KENTUCKY BANK
131225	CARLISLE DEPOSIT BANK
131226	U S BANK - FORMERLY FIRSTAR
131227	U S BANK - FORMERLY FIRSTAR
131228	BB&T [AREA BANK 20004404]
131229	CUMBERLAND VALLEY NATIONAL
131230	FIRST STATE BANK
131231	BANK OF HARLAN
131232	CITIZENS NATIONAL BANK
131233	FIRST BANK & TRUST
131234	LEE BANK AND TRUST CO
131999	ARGENTINE CASH & TEMP INVESTMENTS
134001	CLOSED 07/09 - SPECIAL DEPOSITS
134003	CLOSED 07/09 - 1ST UNION NATIONAL BANK OF DELAWARE (RESTRICTED)
134011	RESTRICTED CASH - SHORT TERM
134012	OTHER SPECIAL FUNDS - MARGIN ACCOUNT
134013	CLOSED 07/09 - COLLATERAL DEPOSIT - IR SWAPS - MATURITY OF 4-12 MONTHS
134014	OTHER SPECIAL FUNDS MARGIN ACCOUNT - NETTING
134015	MARGIN ACCOUNT - NET WITH MTM ASSET
134016	MARGIN ACCOUNT - NET WITH MTM LIABILITY
134025	RESTRICTED CASH - MUSEUM PLAZA SHORT TERM
135001	WORKING FUNDS
135002	IMPREST CHECKING
136005	TEMP INV-OTHER
136015	TEMP INV-MONEY POOL-GOLDMAN SACHS <3 MOS
141001	CLOSED 08/09 - NOTES RECEIVABLE
141002	CLOSED 06/09 - NOTE RECEIVABLE-BREC SETTLEMENT-CURRENT
141003	NOTE RECEIVABLE-BREC SETTLEMENT-CURRENT
141501	CLOSED 07/09 - NOTES RECEIVABLE - LONG TERM
141502	CLOSED 07/09 - NOTE RECEIVABLE-BREC SETTLEMENT-LONG TERM
142001	CUST A/R-ACTIVE

Account	Account Description
142002	A/R - UNPOSTEC CASH
142003	WHOLESALE SALES A/R
142004	TRANSMISSION RECEIVABLE
142008	WHOLESALE SALES ACCOUNTS RECEIVABLE-UNBILLED
142999	CUST A/R KU SUSP CIS- ACCT'G USE ONLY
143001	A/R-OFFICERS/EMPL
143003	ACCTS REC - IMEA
143004	ACCTS REC - IMPA
143006	ACCTS REC - BILLED PROJECTS
143007	ACCTS REC - NON PROJECT UTIL ACCT USE ONLY
143008	CLOSED 06/09 - EMPLOYEE COMPUTER LOANS
143009	CLOSED 06/09 - EMPLOYEE PAYROLL ADVANCES
143011	INSURANCE CLAIMS
143012	ACCTS REC - MISCELLANEOUS
143013	CLOSED 07/09 - COSTS IN EXCESS OF BILLINGS
143017	ACCTS REC - DAMAGE CLAIMS (DTS)
143020	CLOSED 07/09 - DEFAULT EMPLOYEE RECEIVABLES
143022	ACCTS REC - BEYOND THE METER
143023	ACCTS REC - SLR AND ML
143024	A/R MUTUAL AID
143025	ACCT. RECEIVABLE - EL SWAPS
143026	A/R FUTUREGEN
143027	INCOME TAX RECEIVABLE - FEDERAL
143028	INCOME TAX RECEIVABLE - STATE
143029	EMPLOYEE COMPUTER LOANS
143030	EMPLOYEE PAYROLL ADVANCES
143031	ACCTS REC - RAR SETTLEMENTS
143032	ACCTS REC - TAX REFUNDS
143033	DEFAULT EMPLOYEE RECEIVABLES
143034	A/R MISC - ENERGY MARKETING TRANSACTIONS
143040	ACCTS REC - WKE UNWIND - DISPATCH & IT ADHOC
143041	COBRA/LTD BENEFITS - RECEIVABLE
143045	OMU-INTEREST ON RESERVE ST
143046	OMU-RI ON MAINTENANCE RESERVE - ST
143047	OMU-RI ON ADDITIONS AND REPLACEMENTS
143048	OMU-RI ON OPERATIONS ST
143049	OMU-RI INTEREST ON PURCHASE POWER ST
143050	OMU-PURCHASED POWER, COAL RESERVE
143112	A/R - MF GLOBAL MARGIN CASH COLLATERAL
143114	A/R - MF GLOBAL MARGIN CASH COLLATERAL - NETTING
143115	A/R - MARGIN CASH - NET WITH MTM ASSET
143116	A/R - MARGIN CASH - NET WITH MTM LIABILITY
143999	ARGENTINE ACCOUNTS RECEIVABLE - NET
144001	UNCOLL ACCT-CR-UTIL
144002	UNCOLL ACCT-DR-C/OFF
144003	UNCOLL ACCT-CR-RECOV
144004	UNCOLL ACCT-CR-OTHER
144006	UNCOLL ACCT-A/R MISC
144009	UNCOLL ACCTS - LEM
144011	UNCOLL MISC A/R PROVISION
144012	UNCOLL MISC A/R CHARGEOFFS
144013	UNCOLL MISC A/R RECOVERIES
145006	NOTES RECEIVABLE FROM LEM
145007	NOTES RECEIVABLE - ARGENTINA II
145008	NOTES RECEIVABLE - ARGENTING III
145009	NOTES RECEIVABLE - LGE INTERNATIONAL
145010	NOTES RECEIVABLE FROM LCC
145011	N/R - MONEY POOL - LGE
145012	N/R - MONEY POOL - KU
145013	N/R - MONEY POOL - LCC
145014	N/R - MONEY POOL - LPI
145015	N/R - MONEY POOL - LEM
145019	N/R - MONEY POOL - EUSNGT
145026	NOTES RECEIVABLE FROM LEM-NON CURRENT
145027	NOTES RECEIVABLE FROM ARGENTINA II - NON CURRENT
145028	NOTES RECEIVABLE FROM ARGENTINA III - NON CURRENT

Account	Account Description
145029	NOTES RECEIVABLE FROM LG&E INTERNATIONAL-NON CURRENT
145030	NOTES RECEIVABLE FROM ECC - NON CURRENT
145100	N/R MONEY POOL - EUS
146001	CLOSED 09/09 - LG&E POWER OPERATIONS
146002	CLOSED 09/09 - LPI - IPOD
146003	CLOSED 09/09 - LEM-CONTINUING OPERATIONS
146006	CLOSED 08/09 - ACCTS REC - BILLED PROJECTS
146016	A/R FROM E.ON SVERIGE
146019	A/R FROM EUSIC
146024	A/R FROM E.ON UK
146030	A/R FROM E.ON AG
146032	A/R FROM E.ON N. AMERICA
146033	A/R FROM RUHRGAS
146034	A/R FROM EON ENERGIE
146035	I/C WITH ARGENTINA II
146036	A/R FROM E.ON IS
146040	I/C WITH ARGENTINA I
146046	A/R FROM KRAFTWERKE (ENERGIE)
146048	INTERCOMPANY DIVIDENDS RECEIVABLE FROM LG&E COMPANY
146049	INTERCOMPANY ADVANCE FROM LG&E
146050	INTERCOMPANY ADVANCE FROM KU
146051	INTERCOMPANY DIVIDENDS RECEIVABLE FROM CENTRO
146100	INTERCOMPANY
146803	CLOSED 09/09 - LEM - CONT - CAPITAL
146903	CLOSED 09/09 - LEM-CONTINUING OPERATIONS - INDIRECT
146913	CLOSED 09/09 - ARGENTINA III - INDIRECT
151010	FUEL STK-LEASED CARS
151020	COAL PURCHASES - TONS
151021	COAL - BTU ADJ - BTU
151022	COAL FINES - CONSIGNED INVENTORY
151023	IN-TRANSIT COAL
151024	COAL - CONSIGNED INVENTORY
151030	FUEL OIL - GAL
151031	FUEL OIL - BTU
151060	RAILCARS-OPER/MTCE
151061	GAS PIPELINE OPER/MTCE
151070	PETROL COKE-TEM STOR - TONS
151071	PETROL COKE-TEM STOR - BTU
151073	IN-TRANSIT PET COKE
151080	COAL BARGE SHUTTLING
151090	PROPANE
151110	SYNFUEL
154001	MATERIALS/SUPPLIES
154003	LIMESTONE
154004	COMMERCIAL LIME
154006	OTHER REAGENTS
154023	LIMESTONE IN-TRANSIT
154097	VENDOR FABRICATED WIP INVENTORY
154098	SELF-FABRICATED PARTS WIP INVENTORY
158121	SO2 ALLOWANCE INVENTORY
158122	NOX OZONE SEASON ALLOWANCE INVENTORY
158123	CLOSED 08/09 - SO2 ALLOWANCE INVENTORY-CT
158124	SO2 ALLOWANCE INVENTORY-FUTURE VINTAGE
158125	NOX ANNUAL ALLOWANCE INVENTORY
158131	IFRS-SO2 ALLOWANCE INVENTORY
158132	IFRS-NOX OZONE SEASON ALLOWANCE INVENTORY
158133	CLOSED 08/09 - IFRS-SO2 ALLOWANCE INVENTORY-CT
158134	IFRS-SO2 ALLOWANCE INVENTORY-FUTURE VINTAGE
158135	IFRS-NOX ANNUAL ALLOWANCES
163001	STORES EXPENSE
163002	WAREHOUSE EXPENSES
163003	FREIGHT
163004	ASSET RECOVERY
163005	SALES TAX
163006	PHYS INVENT ADJUSTMT
163007	INVOICE PRICE VARIANCES

Account	Account Description
163100	OTHER
164101	GAS STORED-CURRENT
165001	PREPAID INSURANCE
165002	PREPAID TAXES
165006	PREPAID GAS FRANCH
165012	PREPAID LEASE
165013	PREPAID RIGHTS OF WAY
165018	PREPAID RISK MGMT AND WC
165020	PREPAID VEHICLE LICENSE
165100	PREPAID OTHER
165101	PREPAID IT CONTRACTS
171001	INTEREST RECEIVABLE
171003	DIVIDENDS RECEIVABLE-EXTERNAL
172001	RENTS RECEIVABLE
173001	ACCRUED UTIL REVENUE
174001	MISC CURR/ACCR ASSET
175001	DERIVATIVE ASSET - NONHEDGING-CURRENT
175004	DERIVATIVE ASSET - NONHEDGING - CURRENT - NETTING
175501	DERIVATIVE ASSET-NON-HEDGING-LONG-TERM
175604	DERIVATIVE ASSET - NONHEDGING - LONG TERM - NETTING
176002	DERIVATIVE ASSET - FV HEDGING - CURRENT
181004	UNAM EXP-PCB CC2007A \$17.8M 02/26
181005	UNAM EXP-PCB TC2007A \$8.9M 03/37
181050	UNAM DEBT EXPENSE - SHORT TERM
181103	UNAM EXP-PCB CC2008A \$77.9M 02/32
181119	UNAM EXP-PCB JC2001A \$10.1M 9/27
181125	CLOSED 03/09 - UNAM EXP \$31M 6/33
181126	CLOSED 03/09 - UNAM EXP \$35.2M 6/33
181127	UNAM EXP-PCB TC2007A \$60M 6/33
181128	CLOSED 03/09 - UNAM EXP PC 00A 5/27
181129	UNAM EXP-PCB TC2000A \$83M 8/30
181145	CLOSED 03/09 - KU SERIES A, 4.75%, DUE 05/01/23
181180	UNAM EXP-PCB JC2001A \$22.5M 9/26
181181	UNAM EXP-PCB TC2001A \$27.5M 9/26
181182	UNAM EXP-PCB JC2001B \$35M 11/27
181183	UNAM EXP-PCB TC2001B \$35M 11/27
181184	UNAM EXP-PCB CC2002A \$20.93M 2/32
181185	UNAM EXP-PCB CC2002B \$2.4M 2/32
181186	UNAM EXP-PCB MERC2002A \$7.4M 2/32
181187	UNAM EXP-PCB MUHC2002A \$2.4M 2/32
181188	UNAM EXP-PCB CC2002C \$96M 10/32
181189	UNAM EXP-PCB TC2002A \$41.665M 10/32
181190	CLOSED 03/09 - UNAM EXP-PCB JC2003A \$128
181192	CLOSED 03/09 - UNAM EXP-PCB CC2004A \$50M 10/34
181194	CLOSED 03/09 - UNAM EXP - PCB JC2005A \$40M 2/35
181195	CLOSED 03/09 - UNAM EXP - PCB CC2005A \$13M 6/35
181196	CLOSED 03/09 - UNAM EXP - PCB CC2005B \$13M 6/35
181197	CLOSED 03/09 - UNAM EXP - PCB CC2006A \$17M 6/36
181198	CLOSED 03/09 - UNAM EXP - PCB CC2006C \$17M 6/36
181199	UNAM EXP-PCB CC2006B \$54M 10/34
181201	BANK LOAN ORIG FEES
181202	ACCUM AMORT-BANK LOAN ORIG FEES
182301	FASB 109 ADJ-FED
182302	FASB 109 GR-UP-FED
182303	FASB 109 ADJ-STATE
182304	FASB 109 GR-UP-STATE
182305	REGULATORY ASSET - FAS 158 OPEB
182306	FUEL ADJUSTMENT CLAUSE
182307	ENVIRONMENTAL COST RECOVERY
182308	REG ASSET - GAS SUPPLY CLAUSE
182309	VA FUEL COMPONENT
182311	FERC JURISDICTIONAL PENSION EXPENSE
182313	KCCS FUNDING-CURRENT PORTION (KY CONSORT CARBON STORAGE)
182314	OTHER REGULATORY ASSETS
182315	REGULATORY ASSET - FAS 158 PENSION
182317	OTHER REGULATORY ASSETS ARO - GENERATION

Account	Account Description
182318	OTHER REG ASSETS ARO - TRANSMISSION
182319	MILL CREEK ASH POND
182320	WINTER STORM - ELECTRIC
182321	MISO EXIT FEE
182322	RATE CASE EXPENSES - ELECTRIC - CURRENT PORTION
182323	RATE CASE EXPENSES - GAS - CURRENT PORTION
182324	EKPC FERC TRANSMISSION COSS - KY PORTION - CURRENT
182325	OTHER REGULATORY ASSETS ARO - DISTRIBUTION
182326	OTHER REGULATORY ASSETS ARO - GAS
182327	OTHER REGULATORY ASSETS ARO - COMMON
182328	FASB 109 ADJ-FED
182329	FASB 109 GR-UP-FED
182330	FASB 109 ADJ-STATE
182331	FASB 109 GR-UP-STATE
182332	CMRG FUNDING (CARBON MGT RESEARCH GROUP)
182333	KCCS FUNDING (KY CONSORTIUM FOR CARBON STORAGE)
182334	WIND STORM REGULATORY ASSET
182335	RATE CASE EXPENSES - ELECTRIC
182336	RATE CASE EXPENSES - GAS
182337	EKPC FERC TRANSMISSION COSTS - KY PORTION
182338	EKPC FERC TRANSMISSION COSTS - VA PORTION
182340	REG ASSET - PERFORMANCE-BASED RATES
182341	MISO EXIT FEE - CURRENT PORTION
182342	WINTER STORM - GAS
183201	OTH PREL SURV/INV-GAS
183301	PRELIM SURV/INV-ELEC
183302	PRELIMINARY SURV/INV ELEC - LT
183401	PREL SURV/INV-COMMON
184001	VACATION - BURDEN CLEARING
184002	VACATION PAY
184010	HOLIDAY - BURDEN CLEARING
184011	HOLIDAY PAY
184020	SICK - BURDEN CLEARING
184021	SICK PAY
184030	OTHER OFF-DUTY - BURDEN CLEARING
184031	OTHER OFF-DUTY PAY
184040	TEAM INCENTIVE AWARD - BURDEN CLEARING
184073	CLOSED 03/09 - WORKERS COMP - PREMIUM
184074	CLOSED 03/09 - WORKERS COMP - CLAIMS
184075	WORKERS COMP - BURDEN CLEARING
184076	ADMINISTRATIVE AND GENERAL - BURDEN CLEARING
184093	LONG TERM DISABILITY - BURDEN CLEARING
184096	PENSIONS - BURDEN CLEARING
184097	FASB 106 (OPEB) - BURDEN CLEARING
184098	FASB 112 (OPEB) - BURDEN CLEARING
184101	GROUP LIFE INSURANCE - BURDEN CLEARING
184104	DENTAL INSURANCE - BURDEN CLEARING
184105	MEDICAL INSURANCE - BURDEN CLEARING
184108	401K - BURDEN CLEARING
184109	RETIREMENT INCOME - BURDEN CLEARING
184119	PENSION INTEREST - BURDEN CLEARING
184120	FASB 106 INTEREST (OPEB) - BURDEN CLEARING
184121	OTHER BENEFITS - BURDEN CLEARING
184150	SYSTEM ALLOC-CO 1
184300	CLOSED 07/09 - TRANSPORT EXP-CL
184301	GASOLINE-TRANSP
184304	VEHICLE REPR-TRANSP
184307	ADMIN/OTH EXP-TRANSP
184308	VALUE-ADD SVCSTR
184309	DIESEL FUEL-TRANSP
184312	RENT/STORAGE-TRANSP
184313	TELECOM VEHICLE RADIO / COMPUTER EXPENSES
184314	LICENSE/TAX-TRANSP
184315	DEPRECIATION-TRANSP
184318	TRANSPORTATION CLEARING ACCOUNT ADJUSTMENT
184319	FUEL ADMINISTRATION VEHICLES

Account	Account Description
184320	TRANSPORTATION EXPENSE ALLOCATION - CLEARING
184450	CL ACC TO OTH DEF CR
184500	OPR-DIST/ST BLDG-7TH
184501	MTCE-DIST/ST BLDG-7T
184504	OPERATION-SSC
184505	MAINTENANCE-SSC
184510	MTCE-WATERSIDE STRUC
184511	MISC SERV-WATERSIDE
184514	OPERATION-ESC
184515	MAINTENANCE-ESC
184516	OPERATION-BOC
184517	MAINTENANCE-BOC
184518	OPERATION-AUBURNDALE
184519	MAINT-AUBURNDALE
184520	MISC FAC O/M-OFFSET
184600	ENGINEERING OVERHEADS - GENERATION
184602	ENGINEERING OVERHEADS - DISTRIBUTION
184603	ENGINEERING OVERHEADS - RETAIL GAS
184605	ENGINEERING OVERHEADS - TRANSMISSION
184612	ENGINEERING OVERHEADS - DISTRIBUTION
184650	CUSTOMER ADVANCES - CLEARING
184701	EMPLOYEE ADVANCES - CLEARING
184702	IEXPENSE CREDIT CARD CLEARING
186001	MISC DEFERRED DEBITS
186003	CLOSED 04/09 - MISC DEF DEBIT-GSCA
186004	FINANCING EXPENSE
186008	CLOSED 08/09 - SITE ASSESS-7THANDORM
186013	PWR PURCHASE OPT PREM
186016	CLOSED 08/09 - RETENTION COSTS
186019	LONG-TERM DERIVATIVE ASSET (FAS 133)
186020	OMU EMISSION ALLOWANCES
186021	LGE RATE CASE - ELECTRIC
186022	LGE RATE CASE - GAS
186023	KU RATE CASE
186024	CLOSED 04/09 - MERGER SURCREDIT SETTLEMENT
186026	CLOSED 04/09 - FUEL ADJUSTMENT CLAUSE
186027	CLOSED 04/09 - ENVIRONMENTAL COST RECOVERY
186028	CLOSED 04/09 - GAS PBR
186029	CLOSED 04/09 - VA FUEL COMPONENT
186030	CLOSED 08/09 - REG ASSET - GENERAL MGMT AUDIT ELECTRIC
186031	CLOSED 08/09 - REG ASSET - GENERAL MGMT AUDIT GAS
186032	CLOSED 08/09 - REG ASSET - GENERAL MGMT AUDIT ELECTRIC
186035	KEY MAN LIFE INSURANCE
186036	LAND OPTIONS
186037	NOTE RECEIVABLE-BREC SETTLEMENT-LONGTERM
186038	INCOME TAX RECEIVABLE - LONG-TERM - FEDERAL
186049	PRELIMINARY CELL SITE COSTS
186050	CLOSED 10/09 - CUSTOMER ORDERS
186051	REAL TIME PRICING PILOT PROGRAM DEFERRED COSTS
186080	CLOSED 08/09 - LG&E LT DER ASSET FAS 133 WAC
186081	LT DERIVATIVE ASSET FAS 133 JPM
186082	LT DERIVATIVE ASSET FAS 133 MS1
186083	LT DERIVATIVE ASSET FAS 133 MS2
186084	LT DERIVATIVE ASSET FAS 133 BOA
186085	CLOSED 08/09 - LT DERIVATIVE ASSET FAS 133 WAC
186200	RCANDEEP LGE ADM-LAB
186201	RCANDEEP LGE ADM-NOLAB
186225	RCANDEEP WEATHERIZ.
186235	RCANDEEP OTHER
186240	CLOSED 09/09 - RCANDEEP CLEARING
186251	RES DIR LOAD CONTROL
186260	RES ENERGY AUD
186340	CLOSED 09/09 - SM COMM CONS PROGRAM
186380	CLOSED 09/09 - DSM PROGRAM
186400	CLOSED 07/09 - DEFERRED PENSION EXPENSE
186502	CLOSED 08/09 - DEFERRED UNDERWRITING FEES

Account	Account Description
186504	DEFERRED ORGANIZATION COSTS
186505	GOODWILL
186552	CLOSED 08/09 - ACCUM AMORT-DEFERRED UNDERWRITING
186576	CARROLLTON SALE/LEASEBACK
189003	UNAM LOSS-PCB CC2008A \$77.9M 02/32
189004	UNAM LOSS-1985J \$25M 07/95
189007	UNAM LOSS-FMB \$25M 10/09
189008	UNAM LOSS-1976B \$35.2M 09/06
189009	UNAM LOSS-1975A \$31M 09/00
189010	UNAM LOSS-1987A \$60M 08/97
189024	UNAM LOSS-PCB JC1990A \$25M 06/15
189025	UNAM LOSS-PCB TC1990A \$83.3M 11/20
189030	UNAM LOSS-PCB JC1992A \$31M 09/17
189031	UNAM LOSS-PCB JC1993A \$35.2M 08/13
189034	UNAM LOSS-FMB Series R 06/25
189035	UNAM LOSS-PCB TC1992A \$60M 09/17
189042	UNAM LOSS-PCB MERC2000A \$12.9M 05/23
189044	UNAM LOSS \$17.8M 2/26
189045	UNAM LOSS \$8.9M 3/37
189049	UNAM LOSS - KU SERIES 10 \$54M
189050	UNAM DEBT LOSS - SHORT TERM
189080	UNAM LOSS-PCB JC1996A \$22.5M 09/26
189081	UNAM LOSS-PCB TC1996A \$27.5M 09/26
189082	UNAM LOSS-PCB JC1997A \$35M 11/27
189083	UNAM LOSS-PCB TC1997A \$35M 11/27
189084	UNAM LOSS-PCB CC2002A \$20.93M 2/32
189085	UNAM LOSS-PCB CC2002B \$2.4M 2/32
189086	UNAM LOSS-PCB MERC2002A \$7.4M 2/32
189087	UNAM LOSS-PCB MUHC2002A \$2.4M 2/32
189088	UNAM LOSS-PCB CC2002C \$96M 10/32
189089	UNAM LOSS-TC1990B \$41.665M 10/20
189090	UNAM LOSS-JC1993B \$26M 11/03
189091	UNAM LOSS-FMB Series P \$33M 05/15
189092	UNAM LOSS-PCB CC2004A \$50M 10/34
189093	UNAM LOSS-PCB \$7.2M REDEEMED
189094	UNAM LOSS-JC1995A \$40M 11/05
189095	CLOSED 03/09 - UNAM LOSS 5.875 PRE STK
189096	UNAM LOSS-PCB CC1994A \$54M 11/24
189098	UNAM LOSS-PCB CC2006C \$16.7M 05/36
189125	UNAM LOSS-PCB LM/JC2007A \$31M 06/33
189126	UNAM LOSS-PCB LM/JC2007B \$35.2M 06/33
189128	UNAM LOSS-PCB JC2000A \$25M 05/27
189190	UNAM LOSS-LM/JC2003A \$128M 10/33
189194	UNAM LOSS-PCB LM/JC2005A \$40M 02/35
189195	UNAM LOSS-PCB CC2005A \$13M 06/35
189196	UNAM LOSS-PCB CC2005B \$13M 06/35
189197	UNAM LOSS-PCB CC2006A \$17M 06/36
190001	ACC DEF INC TAX-FED
190002	ACC DEF INC TAX CURRENT-FED
190003	ACC DEF INC TAX-ST
190004	ACC DEF INC TAX CURRENT - STATE
190005	ACC DEF INC TAX-DISCO-FED
190006	ACC DEF INC TAX-DISCO-ST
190007	FASB 109 ADJ-FED
190008	FASB 109 GRS-UP-FED
190009	FASB 109 ADJ-STATE
190010	FASB 109 GRS-UP-ST
190011	FAS 133 DEF TAX ASSET-FED
190012	FAS 133 DEF TAX ASSET-STATE
190307	DTA ON INVENTORIES
190308	DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.)
190311	DTA ON OTHER REC. FR. DERIV. - CURRENT
190315	DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS
190318	DTA ON LIABILITIES (EXCLUDING DERIVATIVES)
190322	DTA ON LOSSES CARRIED FORWARD
190361	NETTING OUT DEFERRED TAX ASSETS - A

Account	Account Description
190362	NETTING OUT DEFERRED TAX ASSETS - B
190403	DTA ON FIXED ASSETS
190405	DTA ON SHARES IN ASSOC. COMPANIES AND OTHER SHAREHOLDINGS
190408	DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.)
190410	DTA ON OTHER RECEIVABLES FR. DERIV. FINANCIAL INSTRUMENTS
190411	DTA ON OTHER REC. FR. DERIV. - NON-CURRENT
190413	DTA ON PROVISIONS FOR PENSIONS - SORIE - FED (NON-CURRENT)
190414	DTA ON PROVISIONS FOR PENSIONS - OCI - FED (NON-CURRENT)
190415	DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS
190418	DTA ON LIABILITIES (EXCLUDING DERIVATIVES)
190422	DTA ON LOSSES CARRIED FORWARD
190423	DTA ON TAX CREDITS
190424	DTA ON VALUATION ALLOWANCE
190426	DTA AS RESULT OF SPECIFIC FOREIGN COUNTRY ITEMS
190461	NETTING OUT DEFERRED TAX ASSETS - C
190462	NETTING OUT DEFERRED TAX ASSETS - D
190507	DTA ON INVENTORIES - STATE
190508	DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.) - STATE
190511	DTA ON OTHER REC. FR. DERIV. - STATE - CURRENT
190515	DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS - STATE
190518	DTA ON LIABILITIES (EXCLUDING DERIVATIVES) - STATE
190522	DTA ON LOSSES CARRIED FORWARD -STATE
190561	NETTING OUT DEFERRED TAX ASSETS - STATE - A
190562	NETTING OUT DEFERRED TAX ASSETS - STATE - B
190603	DTA ON FIXED ASSETS - STATE (NON-CURRENT)
190605	DTA ON SHARES IN ASSOC. COMPANIES AND OTHER SHAREHOLDINGS - STATE (NON-CURRENT)
190608	DTA ON RECEIV. AND OTHER ASSETS (NON DERIV.) - STATE (NON-CURRENT)
190610	DTA ON OTHER RECEIVABLES FR. DERIV. FINANCIAL INSTRUMENTS - STATE (NON-CURRENT)
190611	DTA ON OTHER REC. FR. DERIV. - STATE - NON-CURRENT
190613	DTA ON PROVISIONS FOR PENSIONS - SORIE - STATE (NON-CURRENT)
190614	DTA ON PROVISIONS FOR PENSIONS - OCI - ST (NON-CURRENT)
190615	DTA ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS - STATE (NON-CURRENT)
190618	DTA ON LIABILITIES (EXCLUDING DERIVATIVES) - STATE (NON-CURRENT)
190622	DTA ON LOSSES CARRIED FORWARD -STATE (NON-CURRENT)
190623	DTA ON TAX CREDITS - STATE (NON-CURRENT)
190624	DTA ON VALUATION ALLOWANCE - STATE (NON-CURRENT)
190626	DTA AS RESULT OF SPECIFIC FOREIGN COUNTRY ITEMS - STATE (NON-CURRENT)
190661	NETTING OUT DEFERRED TAX ASSETS - STATE - C
190662	NETTING OUT DEFERRED TAX ASSETS - STATE - D
190997	QUARTERLY CHANGES OF DTA
190998	QUARTERLY CHANGES OF DTA
190999	QUARTERLY CHANGES OF DTL
201001	COMMON STOCK-AUTH SH
201002	COMMON STOCK-W/O PAR
204003	CLOSED 07/09 - PS-\$25 PAR VAL-7.45%
204010	CLOSED 07/09 - PS-NO PV-AUTH SH
211001	CONTRIBUTED CAPITAL - MISC.
214010	CAP STOCK EXP-COMMON
216001	UNAPP RETAINED EARN
216010	RETAINED EARNINGS - IFRS CONVERSION
216050	SAP ONLY - RECLASS NET INCOME TO CURRENT YEAR RETAINED EARNINGS
216101	UNAPP UNNST SUB EARN
216151	RET EARNS - ACTUARIAL GAINS/LOSSES PENSIONS GROSS
216152	RET EARNS - ACTUARIAL GAINS/LOSSES PENSIONS TAX
217002	CLOSED 07/09 - REACQ PFD STK-7.45%
217100	REACQ COMMON STOCK
219001	OCI - CUM EFFECT OF CHANGE - INT SWAPS
219002	OCI - INT SWAPS
219004	OCI - FOREIGN EXCHANGE GAIN/LOSS
219008	OCI-FGN CURR TRANS CH IN R/E-CURR YR
219009	OCI-FGN EXCH GAIN/LOSS-CURR YR
219013	OCI - FAS 158 INCREASE FUNDED STATUS - GROSS
219101	TAX OCI-CUM EFFECT OF CHANGE-INT SWAPS
219102	TAX OCI-INT SWAPS
219104	TAX OCI- FOREIGN EXCHANGE GAINS/LOSS
219113	OCI - FAS 158 INCREASE FUNDED STATUS - TAX

Account	Account Description
221004	PCB CC2007A \$17.8M 02/26 5.75%
221005	PCB TC2007A \$8.9M 03/37 6.00%
221025	\$31 MILLION BOND DUE 6/33 - REPURCHASED
221026	PCB LM/JC2007B \$35.2M 06/33 VAR
221028	PCB SER 00A 5/2027 - REPURCHASED
221046	PCB MERC2000A \$12.9M 05/23 VAR
221090	PCB LM/JC2003A \$128M 10/33 VAR
221092	PCB CC2004A \$50M 10/34 VAR
221094	PCB JC2005A \$40M DUE 2/35 - REPURCHASED
221097	PCB CC2006A \$17M DUE 6/36 - REPURCHASED
221098	PCB CC2006C \$17M DUE 6/36 - REPURCHASED
221103	PCB CC2008A \$77.9M VAR 02/32
221125	PCB LM/JC2007A \$31M 06/33 5.625%
221126	\$35.2 MILLION BOND DUE 6/33
221127	PCB TC2007A \$60M 06/33 4.6%
221128	PCB JC2000A \$25M 05/27 5.375%
221129	PCB TC2000A \$83.3M 08/30 VAR
221130	PCB JC2001A \$10.1M 09/27 VAR
221146	KU PC SERIES A, 4.75%, DUE 05/01/23
221188	PCB CC2002C \$96M 10/32 VAR
221189	PCB TC2002A \$41.665M 10/32 VAR
221190	PCB JC2003A \$128M 10/33 V
221192	PCB CC2004A \$50M DUE 10/34 VAR
221194	PCB LM/JC2005A \$40M 02/35 5.750%
221195	CLOSED 03/09 - PCB CC2005A \$13M DUE 6/35
221196	CLOSED 03/09 - PCB CC2005B \$13M due 6/35
221197	CLOSED 03/09 - PCB CC2006A \$17M DUE 6/36
221198	CLOSED 03/09 - PCB CC2006C \$17M due 6/36
221199	PCS22 \$54M DUE 10/34
221200	LONG-TERM DEBT MARKED TO MARKET
221280	PCB JC2001A \$22.5M 09/26 VAR
221281	PCB TC2001A \$27.5M 09/26 VAR
221282	PCB JC2001B \$35M 11/27 VAR
221283	PCB TC2001B \$35M 11/27 VAR
221284	PCB CC2002A \$20.93M 02/32 VAR
221285	PCB CC2002B \$2.4M 02/32 VAR
221286	PCB MERC2002A \$7.4M 02/32 VAR
221287	PCB MUHC2002A \$2.4M 02/32 VAR
221299	PCB CC2006B \$54M 10/34 VAR
221303	PCB CC2008A \$77.9M 02/32 VAR
221499	OTHER BOND ISSUES-LONG TERM PORTION
221999	OTHER BOND ISSUES-CURRENT PORTION
222095	CLOSED 03/09 - REACQUIRED LGE BOND \$31M 6/33
222096	PCB LM/JC2007B \$35.2M 06/33 VAR-REACQUIRED
222097	CLOSED 03/09 - REACQUIRED KU BOND \$12.9M 5/23
222098	CLOSED 03/09 - REACQUIRED KU BOND \$16.7M 6/36
222099	CLOSED 03/09 - REACQUIRED LG&E BOND \$25M 5/27
222190	PCB LM/JC2003A \$128M 10/33 VAR-REACQUIRED
222192	CLOSED 03/09 - REACQUIRED KU BOND \$50M 10/34 V
222194	CLOSED 03/09 - REACQUIRED LGE BOND \$40M 2/35 V
223002	L-T DEBT PAYABLE TO FIDELIA
223004	L-T ADVANCES PAYABLE FROM E.ON NA
227100	CLOSED 08/09 - OBLIGATIONS UNDER CAPITAL LEASES-NONCURRENT
228201	WORKERS COMPENSATION
228301	FASB106-POST RET BEN
228304	PENSION PAYABLE
228305	POST EMPLOYMENT BENEFIT PAYABLE
228306	PENSION PAYABLE SERP
228307	FASB 106 - MEDICARE SUBSIDY
228308	PENSION PAYABLE - SERP - NON-MERCER
228318	PENSION PAYABLE - SERP - NON-MERCER - CURRENT
228325	FASB 112 - POST EMPLOY MEDICARE SUBSIDY
230012	ASSET RETIREMENT OBLIGATIONS - STEAM
230013	ASSET RETIREMENT OBLIGATIONS - TRANSMISSION
230015	ASSET RETIREMENT OBLIGATIONS - DISTRIBUTION
230016	ASSET RETIREMENT OBLIGATIONS - GAS

Account	Account Description
230017	ASSET RETIREMENT OBLIGATIONS - COMMON
230018	ARO LEGAL PAYMENT
231501	MEDIUM TERM NOTES
231502	CLOSED 07/09 - NOTES PAYABLE - LONG TERM
231503	MEDIUM TERM NOTES-CURRENT
232001	ACCTS PAYABLE-REG
232002	SALS/WAGES ACCRUED
232008	SUNDRY BILLING REFUNDS
232009	PURCHASING ACCRUAL
232010	WHOLESALE PURCHASES A/P
232011	TRANSMISSION PAYABLE
232013	CONSTRUCTION RETAINAGE
232014	RECEIVING/INSPECTION ACCRUAL
232015	AP FUEL
232016	AP PURCHASED POWER
232018	CLOSED 08/09 - BILLINGS IN EXCESS OF COSTS
232022	ACCRUED PWC FEES
232023	ACCRUED TAXABLE OFFICER BENEFITS
232024	CREDIT CASH BALANCE
232040	ACCTS PAY - WKE UNWIND - COST OF IT SERVICE AGREEMENT
232041	ACCTS PAY - WKE UNWIND - WILSON STACK CLEANING
232093	SUSPENSE - CCS
232094	SUSPENSE - MISO DAY 2
232095	SUSPENSE - SALES TAX BURDEN
232096	SUSPENSE - OTHER BURDENS
232097	SUSPENSE - INVENTORY
232098	SUSPENSE - MANUAL DISABLED
232099	SUSPENSE ACCOUNT
232100	ACCOUNTS PAYABLE-TRADE
232106	ACTIVE-WELFARE PLAN CONTRIBUTIONS
232111	401K LIABILITY - EMPLOYER
232203	WORK SHOES WITHHOLDING PAYABLE
232205	IBEW UNION DUES WITHHOLDING PAYABLE
232206	UNITED WAY WITHHOLDING PAYABLE
232209	PARKING-CENTURY-WITHHOLDING PAYABLE
232211	TIA LIABILITY
232215	CLOSED 06/09 - LOUISVILLE PAC WITHHOLDING PAYABLE
232219	FEDERAL PAC WITHHOLDING PAYABLE
232220	CREDIT UNION WITHHOLDING PAYABLE
232223	CLOSED 06/09 - GARNISHEES WITHHOLDING PAYABLE
232229	CLOSED 06/09 - US SAVINGS BONDS WITHHOLDING PAYABLE
232233	401K WITHHOLDING PAYABLE
232234	CLOSED 06/09 - DCAP WITHHOLDING PAYABLE
232235	UNITED STEEL WORKERS UNION DUES
232240	CLOSED 06/09 - RURAL COOPERATIVE CREDIT UNION PAYABLE
232241	CLOSED 06/09 - HCRA WITHHOLDING PAYABLE
232242	CLOSED 06/09 - UNIVERSAL LIFE INS WITHHOLDING PAYABLE
232243	LOUISVILLE PAC WITHHOLDING PAYABLE
232244	GARNISHEES WITHHOLDING PAYABLE
232245	US SAVINGS BONDS WITHHOLDING PAYABLE
232246	DCAP WITHHOLDING PAYABLE
232247	RURAL COOPERATIVE CREDIT UNION PAYABLE
232248	HCRA WITHHOLDING PAYABLE
232249	UNIVERSAL LIFE INS WITHHOLDING PAYABLE
232303	CLOSED 06/09 - EMPLOYEE PAYABLE-WELLFIT
232305	EMPLOYEE PAYABLE-WELLFIT
232501	HMPANDL SII POWER BILLING
232502	HMPANDL OTHER A/P
232604	DISCONTINUED OPERATIONS - PROVISIONS
232605	DISCONTINUED OPERATIONS - LIABILITIES
232606	DISCONTINUED OPERATIONS - DEFERRED TAXES/DEFERRED INCOME
233008	NOTES PAYABLE TO E.ON U.S.
233009	NOTES PAYABLE TO EON US CAPITAL CORP
233010	CURR PORT OF L-T DEBT PAYABLE TO FIDELIA
233011	ST - NOTES PAYABLE TO E.ON NA
233012	ST - NOTES PAYABLE TO FIDELIA

Account	Account Description
233019	SHORT TERM NOTES PAYABLE TO E.ON US CAPITAL CORP
233028	NOTES PAYABLE TO E.ON U.S. - CURRENT
233030	N/P - MONEY POOL EUS CURRENT
233036	N/P - MONEY POOL LPD CURRENT
233037	N/P - MONEY POOL LPO CURRENT
233039	N/P - MONEY POOL LII CURRENT
233120	NOTES PAYABLE TO LG&E INTERNATIONAL - NON-CURRENT
233123	NOTES PAYABLE TO ARGENTINA III - NON-CURRENT
233148	NOTES PAYABLE TO ARGENTINA II - NON-CURRENT
234008	I/C PAYABLE - E.ON UK
234009	I/C PAYABLE - E.ON AG
234010	I/C PAYABLE - FIDELIA
234011	I/C PAYABLE - POWERGEN US HOLDINGS
234012	I/C PAYABLE - EON N. AMERICA
234016	I/C PAYABLE E.ON SVERIGE
234017	CLOSED - KU
234019	I/C PAYABLE - EUSIC
234021	CLOSED 08/09 - I/C PAYABLE-WKEC
234033	I/C PAYABLE - RUHRGAS
234034	I/C PAYABLE - E.ON ENERGIE
234036	I/C PAYABLE - E.ON IS
234044	LG&E CENTRO SA
234046	I/C PAYABLE - KRAFTWERKE (ENERGIE)
234100	A/P TO ASSOC CO
234122	I/C PAYABLE - LGE INTERNATIONAL
234124	I/C PAYABLE - ARGENTINA III
234149	I/C PAYABLE - ARGENTINA II
235001	CUSTOMER DEPOSITS
235002	CUSTOMER DEPOSITS OFF-SYS
236007	FICA-OPR
236009	AUTO/TRAILER LICENSE-OPR
236013	ST SALES/USE TAX-KY-OPR
236015	PUBL SERV COMMISSION-OPR
236022	KY LICENSE TAX-OPR
236023	ST SALES/USE TAX-IN-OPR
236025	CORP INC TAX-FED EST-OPR
236026	CORP INC TAX-ST EST-OPR
236027	COAL TAX
236031	CORP INCOME-KY-OPR
236032	CORP INCOME-FED-OPR
236033	REAL ESTATE AND PERSONAL PROPERTY TAXES
236034	PROPERTY TAX ON RAILCARS USED FOR COAL
236035	OTHER TAXES ACCRUED-OPR
236036	REAL ESTATE AND PERSONAL PROPERTY TAXES - NON KY
236105	STATE UNEMPLOYMENT-OTH
236106	FEDERAL UNEMPLOYMENT-OTH
236107	FICA-OTH
236115	STATE UNEMPLOYMENT-OPR
236116	FEDERAL UNEMPLOYMENT-OPR
236122	KY LICENSE TAX-OTH
236135	OTHER TAXES ACCRUED-OTH
237004	ACCR INT-PCB CC2007A \$17.8M 02/26
237005	ACCR INT-PCB TC2007A \$8.9M 03/37
237103	ACCR INT-PCB CC2008A \$77.9M 02/32
237125	ACCR INT-PCB LM/JC2007A \$31M 06/33
237126	ACCR INT-PCB LM/JC2007B \$35.2M 06/33
237127	ACCR INT-PCB TC2007A \$60M 06/33
237128	ACCR INT-PCB JC2000A \$25M 05/27
237129	ACCR INT-PCB TC2000A \$83.3M 08/30
237131	ACCR INT-PCB JC2001A \$10.1M 09/27
237149	ACCR INT-PCB MERC2000A \$12.9M 05/23
237161	ACCR INT-SWAP-JPM \$83.335M 11/20 5.495%
237164	ACCR INT-SWAP-MS \$32M 10/32 3.657%
237165	ACCR INT-SWAP-MS \$32M 10/32 3.645%
237166	ACCR INT-SWAP-BOA \$32M 10/32 3.695%
237167	CLOSED 03/09 - LGE ACCR INT SWAP-10/1/33

Account	Account Description
237180	ACCR INT-PCB JC2001A \$22.5M 9/26
237181	ACCR INT-PCB TC2001A \$27.5M 9/26
237182	ACCR INT-PCB JC2001B \$35M 11/27
237183	ACCR INT-PCB TC2001B \$35M 11/27
237184	ACCR INT-PCB CC2002A \$20.93M 2/32
237185	ACCR INT-PCB CC2002B \$2.4M 2/32
237186	ACCR INT-PCB MERC2002A \$7.4M 2/32
237187	ACCR INT-PCB MUHC2002A \$2.4M 2/32
237188	ACCR INT-PCB CC2002C \$96M 10/32
237189	ACCR INT-PCB TC2002A \$41.665M 10/32
237190	ACCR INT-PCB LM/JC2003A \$128M 10/33
237192	ACCR INT-PCB CC2004A \$50M 10/34
237194	ACCR INT-PCB LM/JC2005A \$40M 2/35
237195	CLOSED 03/09 - ACCR INT - PCB CC2005A \$13M 6/35
237196	CLOSED 03/09 - ACCR INT - PCB CC2005B \$13M 6/35
237197	CLOSED 03/09 - ACCR INT - PCB CC2006A \$17M 6/36
237198	CLOSED 03/09 - ACCR INT - PCB CC2006C \$17M 6/36
237199	ACCR INT-PCB CC2006B \$54M 10/34
237300	INT ACC-OTH LIAB
237301	INTEREST ACCRUED ON CUSTOMER DEPOSITS
237302	INTEREST ACCRUED ON RAR SETTLEMENTS
237303	INTEREST ACCRUED ON UNCERTAIN TAX POSITIONS
237304	INTEREST ACCRUED ON TAX LIABILITIES
238200	DIV PAYABLE INTERCOMPANY LG&E ENERGY
238201	INTERCOMPANY DIVIDENDS PAYABLE TO INTERNATIONAL
238202	CENTRO DIVIDENDS PAYABLE TO NON-CONTROLLING INTERESTS
241006	CLOSED 07/09 - T/C PAY-ST SALES/USE
241007	TAX COLL PAY-FICA
241009	T/C PAY-OCCUP/SCHOOL
241018	STATE WITHHOLDING TAX PAYABLE
241036	LOCAL WITHHOLDING TAX PAYABLE
241037	T/C PAY-PERS INC-FED
241038	T/C PAY-ST SALES/USE
241039	T/C PAY-BARDSTOWN
241041	CLOSED 08/09 - CONSUMER UTILITY TAX-VA
241046	CONSUMER UTILITY TAX-VA
241047	SALES TAX-NORTON, VA
241048	FRANCHISE FEE-NET UNBILLED
241049	FRANCHISE FEE PAYABLE-CHARGE UNCOLLECTED
241051	CLOSED 08/09 - FRANCHISE FEE PAYABLE-CHARGE UNCOLLECTED
241052	CLOSED 08/09 - FRANCHISE FEE COLLECTED ON BAD DEBTS
241056	FRANCHISE FEE COLLECTED ON BAD DEBTS
241057	CLOSED 10/09 - GAS FRANCHISEE RECEIPTS - RADCLIFF
241058	CLOSED 10/09 - FRANCHISE RECEIPTS MULDRAGH
241059	CLOSED 10/09 - FRANCHISE RECEIPTS WEST POINT
241061	T/C PAY - ST SALES/USE OVER COLLECTIONS
241062	T/C PAY - SCHOOL TAX OVER COLLECTIONS
242001	MISC LIABILITY
242002	MISC LIAB-VESTED VAC
242003	ACCRUED OFFICER LONG-TERM INCENTIVE-CURR PORTION
242004	ACCRUED LIAB-RESTRUCTURE RESERVE
242005	UNEARNED REVENUE - CURRENT
242014	ESCHEATED DEPOSITS
242015	FRANCHISE FEE PAYABLE-FRANCHISE LOCATIONS
242017	HOME ENERGY ASSISTANCE
242018	GREEN POWER REC LIABILITY
242019	GREEN POWER MKT LIABILITY
242020	PROVISION FOR ROYALTIES/BONUSES
242021	FASB 106-POST RET BEN - CURRENT
242022	ACCRUED SHORT TERM INCENTIVE
242023	PENSION PAYABLE SERP CURRENT
242024	OTHER DEF CR - OMU EXCESS
242025	DEFERRED REVENUE-IFRIC 18 (CURRENT)
242028	SERVICE DEPOSIT REFUND PAYABLE
242030	WINTERCARE ENERGY FUND
242031	NO-NOTICE GAS PAYABLE

Account	Account Description
242034	MCI UNEARNED REVENUE
242037	FASB 106 - MEDICARE SUBSIDY - CURRENT PORTION
242038	COBRA/LTD BENEFITS - PAYABLE
242101	RETIREMENT INCOME LIABILITY
242198	PAA-OTHER CURRENT LIABILITIES
243101	CLOSED 08/09 - OBLIGATIONS UNDER CAPITAL LEASES-CURRENT
244001	DERIVATIVE LIABILITY - NONHEDGING-CURRENT
244002	CLOSED 08/09 - DERIVATIVE LIABILITY-NONHEDGE-CURRENT-DISCO OPS
244004	DERIVATIVE LIABILITY - NONHEDGING - CURRENT - NETTING
244010	NEGATIVE FAIR VALUE OF OTHER DERIVATIVES - CURRENT
244501	DERIVATIVE LIABILITY-NON-HEDGING-LONG-TERM
244502	CLOSED 08/09 - LT DERIV LIAB FAS 133-NON HEDGING MS1
244503	CLOSED 08/09 - LT DERIV LIAB FAS 133-NON HEDGING MS2
244504	CLOSED 08/09 - LT DERIV LIAB FAS 133-NON HEDGING BOA
244505	CLOSED 08/09 - LT DERIV LIAB FAS 133-NON HEDGING WAC
244510	NEGATIVE FAIR VALUE OF OTHER DERIVATIVES - LONG-TERM
244512	LT DERIV LIAB FAS 133-NON HEDGING MS1
244513	LT DERIV LIAB FAS 133-NON HEDGING MS2
244514	LT DERIV LIAB FAS 133-NON HEDGING BOA
244604	DERIVATIVE LIABILITY - NONHEDGING - LONG TERM - NETTING
245501	LT DERIVATIVE LIAB FAS 133 JPM
245502	LT DERIVATIVE LIAB FAS 133 MS1
245503	LT DERIVATIVE LIAB FAS 133 MS2
245504	LT DERIVATIVE LIAB FAS 133 BOA
245505	CLOSED 08/09 - LT DERIVATIVE LIAB FAS 133 WAC
252001	CLOSED 05/09 - LINE EXTENSIONS
252003	CLOSED 05/09 - OTH CUST ADV-CONSTR
252004	CLOSED 05/09 - CUST OUTDOOR LIGHTING DEPOSITS
252005	CLOSED 05/09 - MOBILE HOME LINE
252006	CLOSED 05/09 - 20% SUPPLEMENT
252009	CUSTOMER ADVANCES - UNAPPLIED MUSEUM PLAZA CASH ADVANCE
252010	CLOSED 11/09 - CUSTOMER ADVANCES-UNAPPLIED ARENA CASH ADVANCE
252011	LINE EXTENSIONS
252012	20% SUPPLEMENT
252013	OTH CUST ADV-CONSTR
252014	CUST OUTDOOR LIGHTING DEPOSITS
252015	MOBILE HOME LINE
252016	CONSTRUCTION ADVANCES - SHORT TERM
252017	LINE EXTENSIONS - SHORT TERM
252018	CUST OUTDOOR LIGHTING DEP - SHORT TERM
253001	CLOSED 04/09 - OTH DEFER CR-PGA
253002	CLOSED 04/09 - OTH DEFER CR-GSCA
253004	OTH DEFERRED CR-OTHR
253005	CL. ACC FR OTH DEF DR
253006	ACCRUED OFFICER LONG-TERM INCENTIVE
253008	CLOSED 04/09 - DSM COST REC-OV BILL
253010	CLOSED 08/09 - DEFERRED COMPENSATION-LONG TERM
253017	CLOSED 04/09 - ENVIRONMENTAL COST RECOVERY
253018	CLOSED 08/09 - NOTE RECEIVABLE OFFSET-BREC SETTLEMENT-LONGTERM
253019	MISCELLANEOUS REGULATORY LIABILITY
253020	CLOSED 07/09 - PAA-GAS BAN
253021	PAA-CUYANA
253022	PAA-CENTRO
253023	PAA-LG&E CENTRO
253024	CLOSED 08/09 - OTHER DEF CR - OMU EXCESS
253025	DEFERRED COMPENSATION
253027	DEFERRED RENT PAYABLE
253028	OTHER DEFERRED CREDITS-CROSS BORDER LEASE
253029	CLOSED 07/09 - UNCERTAIN TAX POSITION - FEDERAL
253030	CLOSED 07/09 - UNCERTAIN TAX POSITION - STATE
253031	OTHER LONG TERM OPERATING LIABILITIES LESS THAN \$5M
253032	UNCERTAIN TAX POSITION - FEDERAL
253033	UNCERTAIN TAX POSITION - STATE
253035	DEFERRED REVENUE-IFRIC 18 (NON-CURRENT)
253103	WARRANTY/GUARANTEE RESERVE
253191	DIVIDENDS PAID TO NON-CONTROLLING INTERESTS

Account	Account Description
253192	NON-CONTROLLING INTEREST-OCI CURRENT YEAR
253193	NON-CONTROLLING INTEREST-CURRENT EARNINGS
253194	NON-CONTROLLING INTEREST-ADDITIONAL PAID IN CAPITAL
253195	NON-CONTROLLING INTEREST-OCI-FOR. CUR. TR.-R/E PY
253196	NON-CONTROLLING INTEREST-OCI-FOR.CUR.TR.ADJ.TAX
253197	NON-CONTROLLING INTEREST-PAA-CUM. R/E PRIOR PERIOD
253198	NON-CONTROLLING INTEREST-CUM RET EARNINGS PRIOR PER
253301	PROVISIONS FOR INDEMNITY OBLIGATIONS
253576	DEF GAIN - CARROLLTON SALE/LEASEBACK
254001	FASB 109 ADJ-FED
254002	FASB 109 GR-UP-FED
254003	FASB 109 ADJ-STATE
254004	FASB 109 GR-UP-STATE
254006	REG LIAB - PURCHASED GAS ADJUSTMENT
254007	REG LIABILITY - GAS SUPPLY CLAUSE
254008	DSM COST RECOVERY
254009	REG LIABILITY - PERFORMANCE-BASED RATES
254012	SPARE PARTS
254014	REGULATORY LIABILITY ARO - GENERATION
254015	REGULATORY LIABILITY ARO - TRANSMISSION
254016	REGULATORY LIABILITY ARO - GAS
254017	ENVIRONMENTAL COST RECOVERY
254018	REGULATORY LIABILITY FAC
254021	MISO SCHEDULE 10 CHARGES
254321	MISO EXIT FEE REFUND
254341	MISO EXIT FEE REFUND - CURRENT PORTION
255004	ITC TC2
255005	ITC (PRIOR LAW)
255006	JOB DEVELOP CR
255007	CLOSED 04/09 - ITC TC2
255008	CLOSED 04/09 - JOB DEVELOPMENT ITC
281001	DEF TX-ACCL AMRT-FED
281002	DEF TX-ACCL AMRT-ST
282001	DEF INC TAX-PROP-FED
282003	DEF INC TAX-PROP-ST
282005	FASB 109 GR-UP-FED PROP
282006	FASB GR-UP ST PROP
282007	FASB 109 ADJ-FED PRO
282008	FASB 109 GR-UP-FED P
282009	FASB 109 ADJ-ST PROP
282010	FASB 109 GR-UP ST PR
282501	DTL ON FIXED ASSETS - FASG 109 ADJ-FED
282503	DTL ON FIXED ASSETS
282701	DTL ON FIXED ASSETS - FASB 109 ADJ-ST
282703	DTL ON FIXED ASSETS - STATE (NON-CURRENT)
282999	QUARTERLY CHANGES OF DTL
283001	DEF INC TAX-OTH-FED
283002	DEF INC TAX CURRENT-OTH-FED
283003	DEF INC TAX-OTH-ST
283004	DEF INC TAX CURRENT-OTH-STATE
283007	FASB 109 ADJ-FED
283008	FASB 109 GRS-UP-FED
283009	FASB 109 ADJ-STATE
283010	FASB 109 GRS-UP-ST
283011	FASB 109 GR-UP-F-OTH
283012	FASB 109 GR-UP-S-OTH
283013	FAS 133 DEF TAX LIABILITY-FED
283014	FAS 133 DEF TAX LIABILITY-STATE
283015	HEDGING DEF TAX LIAB-FED
283016	HEDGING DEF TAX LIAB-STAT
283017	DEF INC TAX - FED EST
283018	DEF INC TAX - ST EST
283408	DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE)
283413	DTL ON PREPAID EXPENSES
283418	DTL ON LIABILITIES (EXCLUDING DERIVATIVES)
283461	NETTING OUT DEFERRED TAX LIABILITIES - A

Account	Account Description
283462	NETTING OUT DEFERRED TAX LIABILITIES - B
283501	DEF INC TAX-OTH-FED - CURRENT
283503	DEF INC TAX-OTH-ST - CURRENT
283505	DTL ON SHARES IN ASSOC. COMP. AND OTHER SHAREHOLDINGS
283506	DTL ON OTHER FINANCIAL ASSETS (LOANS, SECUR., OTHER)
283508	DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE)
283514	DTL ON PROVISIONS FOR PENSIONS - OCI - FED (NON-CURRENT)
283515	DTL ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS
283518	DTL ON LIABILITIES (EXCLUDING DERIVATIVES)
283519	DTL ON LIABILITIES - EEI -FED (NON-CURRENT)
283526	DTL AS RESULT OF SPECIFIC FOREIGN COUNTRY ITEMS
283561	NETTING OUT DEFERRED TAX LIABILITIES - C
283562	NETTING OUT DEFERRED TAX LIABILITIES - D
283608	DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE) - STATE
283613	DTL ON PREPAID EXPENSES - STATE
283618	DTL ON LIABILITIES (EXCLUDING DERIVATIVES) - STATE
283661	NETTING OUT DEFERRED TAX LIABILITIES - STATE - A
283662	NETTING OUT DEFERRED TAX LIABILITIES - STATE - B
283705	DTL ON SHARES IN ASSOC. COMP. AND OTHER SHAREHOLDINGS - STATE (NON-CURRENT)
283706	DTL ON OTHER FINANCIAL ASSETS (LOANS, SECUR., OTHER) - STATE (NON-CURRENT)
283708	DTL ON RECEIVABLES AND OTHER ASSETS (NON DERIVATIVE) - STATE (NON-CURRENT)
283714	DTL ON PROVISIONS FOR PENSIONS - OCI - STATE (NON-CURRENT)
283715	DTL ON PROVISIONS FOR PENSIONS AND SIMILAR OBLIGATIONS - STATE (NON-CURRENT)
283718	DTL ON LIABILITIES (EXCLUDING DERIVATIVES) - STATE (NON-CURRENT)
283719	DTL ON LIABILITIES - EEI - STATE (NON-CURRENT)
283726	DTL AS RESULT OF SPECIFIC FOREIGN COUNTRY ITEMS - STATE (NON-CURRENT)
283761	NETTING OUT DEFERRED TAX LIABILITIES - STATE - C
283762	NETTING OUT DEFERRED TAX LIABILITIES - STATE - D
283998	QUARTERLY CHANGES OF DTA
283999	QUARTERLY CHANGES OF DTL
400001	SALES REVENUE - GENERAL
400003	ENERTECH SALES REVENUE
400096	ARGENTINE GAS DISTRIBUTION REVENUE
401001	COST OF SALES - GENERAL
401100	OPERATING EXPENSES
402100	MAINTENANCE EXPENSE
403001	DEPREC. EXP - RETAIL
403002	DEPREC. EXP - WHSLE
403011	DEPREC EXP - STEAM POWER GEN
403012	DEPREC EXP - HYDRO POWER GEN
403013	DEPREC EXP - OTH POWER GEN
403014	DEPREC EXP - TRANSMISSION
403015	DEPREC EXP - DISTRIBUTION
403016	GENERAL DEPRECIATION EXPENSE
403017	DEPREC EXP. VEHICLES
403018	DEPREC EXP - COAL CARS
403020	FUEL, LOCOMOTIVES, RAILCARS
403021	DEPREC. EXP. - UNDERGROUND - GAS
403022	DEPREC. EXP. - TRANSMISSION - GAS
403023	DEPREC. EXP. - DISTRIBUTION - GAS
403024	DEPREC. EXP. - GENERAL - GAS
403025	DEPREC. EXP. - COMMON
403100	DEPREC EXP
403111	DEPREC EXP ARO STEAM
403112	DEPREC EXP ARO TRANSMISSION
403113	DEPREC EXP ARO OTHER PRODUCTION
403114	DEPREC EXP ARO HYDRO
403115	DEPREC EXP ARO DISTRIBUTION
403211	DEPREC EXP ARO GAS UNDERGROUND STORAGE
403212	DEPREC EXP ARO GAS DISTRIBUTION
403311	DEPREC EXP ARO COMMON
404201	AMORT-U/G STOR LAND
404301	AMORT-INTANG GAS PLT
404401	AMT-EL INTAN PLT-RTL
404402	AMT-EL INTAN PLT-WHS
404410	AMT OF DEFERRED PREOP

Account	Account Description
407401	REGULATORY CREDITS - GENERATION ACCRETION
407402	REGULATORY CREDITS - TRANSMISSION ACCRETION
407405	REGULATORY CREDITS - DISTRIBUTION ACCRETION
407406	REGULATORY CREDITS - GAS ACCRETION
407407	REGULATORY CREDITS - COMMON ACCRETION
407421	REGULATORY CREDITS - GENERATION DEPRECIATION
407422	REGULATORY CREDITS - TRANSMISSION DEPRECIATION
407425	REGULATORY CREDITS - DISTRIBUTION DEPRECIATION
407426	REGULATORY CREDITS - GAS DEPRECIATION
407427	REGULATORY CREDITS - COMMON DEPRECIATION
408101	TAX-NON INC-UTIL OPR
408102	REAL AND PERSONAL PROP. TAX
408103	KY PUBLIC SERVICE COMMISSION TAX
408104	CLOSED 11/09 - VA GROSS REVENUE TAX
408105	FEDERAL UNEMP TAX
408106	FICA TAX
408107	STATE UNEMP TAX
408115	CLOSED 01/09 - FEDERAL UNEMP TAX - A&G
408116	CLOSED 01/09 - FICA TAX - A&G
408117	CLOSED 01/09 - STATE UNEMP TAX - A&G
408118	CLOSED 01/09 - FEDERAL UNEMP TAX - COAL RESALE
408119	CLOSED 01/09 - STATE UNEMP TAX - COAL RESALE
408120	CLOSED 01/09 - FICA TAX - COAL RESALE
408125	CLOSED 01/09 - FEDERAL UNEMP TAX - ELECTRIC COS
408126	CLOSED 01/09 - FICA TAX - ELECTRIC COS
408127	CLOSED 01/09 - STATE UNEMP TAX - ELECTRIC COS
408135	CLOSED 01/09 - FEDERAL UNEMP TAX - GAS COS
408136	CLOSED 01/09 - FICA TAX - GAS COS
408137	CLOSED 01/09 - STATE UNEMP TAX - GAS COS
408145	CLOSED 01/09 - FEDERAL UNEMP TAX - OTHER COS
408146	CLOSED 01/09 - FICA TAX - OTHER COS
408147	CLOSED 01/09 - STATE UNEMP TAX - OTHER COS
408155	CLOSED 01/09 - FEDERAL UNEMP TAX - INDIRECT - GAS COS
408156	CLOSED 01/09 - FICA TAX - INDIRECT - GAS COS
408157	CLOSED 01/09 - STATE UNEMP TAX - INDIRECT - GAS COS
408165	CLOSED 01/09 - FEDERAL UNEMP TAX - INDIRECT - OTHER COS
408166	CLOSED 01/09 - FICA TAX - INDIRECT - OTHER COS
408167	CLOSED 01/09 - STATE UNEMP TAX - INDIRECT - OTHER COS
408175	CLOSED 01/09 - FEDERAL UNEMP TAX - ELECTRIC COS INDIRECT
408176	CLOSED 01/09 - FICA TAX - ELECTRIC COS INDIRECT
408177	CLOSED 01/09 - STATE UNEMP TAX - ELECTRIC COS INDIRECT
408185	CLOSED 01/09 - FEDERAL UNEMP TAX - A&G INDIRECT
408186	CLOSED 01/09 - FICA TAX - A&G INDIRECT
408187	CLOSED 01/09 - STATE UNEMP TAX - A&G INDIRECT
408188	CLOSED 01/09 - FEDERAL UNEMP TAX - SELLING EXP
408189	CLOSED 01/09 - STATE UNEMP TAX - SELLING EXP
408190	CLOSED 01/09 - FICA TAX - SELLING EXP
408191	CLOSED 01/09 - FEDERAL UNEMP TAX - SELLING - INDIRECT
408193	CLOSED 01/09 - FICA TAX - SELLING - INDIRECT
408194	CLOSED 01/09 - STATE UNEMP TAX - SELLING - INDIRECT
408195	FEDERAL UNEMP TAX - INDIRECT
408196	FICA TAX - INDIRECT
408197	STATE UNEMP TAX - INDIRECT
408201	CLOSED 11/09 - FED INC TAX-G/L DISP
408202	TAX-NON INC-OTHER
408203	TC N/A OTHER TAXES
408204	CLOSED 11/09 - TAX-NON INC-ENG CAT
408207	CLOSED 11/09 - FD IN TX-IMEA/PA FEE
408208	CLOSED 11/09 - ST IN TX-IMEA/PA FEE
409101	FED INC TAX-UTIL OPR
409102	KY ST INCOME TAXES
409103	CLOSED 11/09 - IN ST INCOME TAXES
409104	FED INC TAXES - EST
409105	ST INC TAXES - EST
409201	FED INC TAX-G/L DISP
409203	FED INC TAX-OTHER

Account	Account Description
409204	ST INC TAX-G/L DISP
409206	ST INC TAX-OTHER
409207	FD IN TX-IMEA/PA FEE
409208	ST IN TX-IMEA/PA FEE
409209	FED IN TAXES-OTH EST
409210	ST INC TAXES-OTH EST
409211	CLOSED 09/09 - FED INC TAX-GAIN ON SALE DISCO
409212	CLOSED 09/09 - ST INC TAX-GAIN ON SALE DISCO
409213	FED CURRENT INC TAX-GAIN ON SALE DISCO
409214	ST CURRENT INC TAX-GAIN ON SALE DISCO
409301	CLOSED 09/09 - FED INC TAX-EXTRAORD ITEMS
409302	CLOSED 09/09 - ST INC TAX-EXTRAORD
409303	CLOSED 09/09 - CUMUL EFF ACCT CHANGE-FED INC TAX
409304	CLOSED 09/09 - CUMUL EFF ACCT CHANGE-ST INC TAX
410101	DEF FED INC TAX-OPR
410102	DEF ST INC TAX-OPR
410103	DEF FED INC TAX - OPR EST
410104	DEF ST INC TAX - OPR EST
410203	DEF FEDERAL INC TX
410204	DEF STATE INC TAX
410211	FED INC TAX DEF-GAIN ON SALE DISCO
410212	STATE INC TAX DEF-GAIN ON SALE DISCO
411101	FED INC TX DEF-CR-OP
411102	ST INC TAX DEF-CR-OP
411150	ACCRETION EXPENSE - GENERATION
411151	ACCRETION EXPENSE - TRANSMISSION
411155	ACCRETION EXPENSE - DISTRIBUTION
411156	ACCRETION EXPENSE - GAS
411157	ACCRETION EXPENSE - COMMON
411201	FD INC TX DEF-CR-OTH
411202	ST INC TX DEF-CR-OTH
411211	FED INC TAX DEF-GAIN ON SALE DISCO-CREDIT
411212	STATE INC TAX DEF-GAIN ON SALE DISCO-CREDIT
411403	ITC DEFERRED
411404	AMORTIZATION OF ITC
411801	CLOSED 01/09 - GAIN-DISP OF ALLOW
411802	GAIN-DISP OF ALLOW
412001	SERVICE COMPANY CONSTRUCTION OR OTHER SERVICES EXP
415001	REVENUE FROM CUSTOMER SERVICE LINES
415002	REVENUE-IFRIC 18
416001	EXPENSES FROM CUSTOMER SERVICE LINES
417004	SERVICE CHARGE AND SUPERVISORY FEE - IMEA AND IMPA
417005	IMPA-WORKING CAPITAL
417006	IMEA-WORKING CAPITAL
417010	OTHER MISC REVENUES FROM NON-UTILITY OPERATIONS
417101	FUEL
417102	STEAM EXPENSES
417105	ELECTRIC EXPENSES
417106	MISC EXPENSES
417107	CLOSED 11/09 - RENTS
417108	OPERATION SUPERVISION / ENGR
417109	EMISSION ALLOWANCES
417110	MTCE SUPERVISION/ENG
417111	MTCE OF STRUCTURES
417112	MTCE OF BOILER PLANT
417113	MTCE OF ELEC PLANT
417114	MTCE OF MISC PLANT
417120	ADMIN AND GEN SAL
417121	OFFICE SUPP AND EXP
417123	OUSIDE SVCE EMPLOYED
417124	PROPERTY INSURANCE
417125	INJURIES AND DAMAGES
417126	EMPL PENSIONS/BEN
417129	DUPLICATE CGS - CR
417130	MISC GENERAL EXP
417131	ADMIN AND GEN RENTS

Account	Account Description
417135	MTCE OF GEN PLANT
418001	NONOPR RENT INCOME
418002	CLOSED 11/09 - RENTAL OPERATION EXP
418003	CLOSED 11/09 - RENTAL MTCE EXP
418005	DEPREC-NONUTILITY PROP.
418101	CLOSED 09/09 - EQUITY-SUB CO EARN
418103	EQUITY IN EARNINGS OF SUBS-EEI
418104	CLOSED 09/09 - EQUITY IN EARNINGS OF SUBS-REC CO
418105	DIVIDEND INCOME FROM LG&E COMPANY
418106	DIVIDEND INCOME FROM INVERSORA DE GAS DEL CENTRO
418195	CLOSED 09/09 - EQUITY IN EARNINGS NATURAL SERVICIOS
418196	CLOSED 09/09 - EQUITY IN EARNINGS Gas Ban
418197	EQUITY IN EARNINGS Cuyana
419002	INT INC-US TREAS SEC
419005	INT INC-FED TAX PMT
419006	INT INC-ST TAX PMT
419007	INT INC-NOTES REC
419014	DIVS FROM INVESTMENT
419102	CLOSED 03/09 - INT INC-US TREAS SEC
419105	CLOSED 03/09 - INT INC-FED TAX PMT
419106	CLOSED 03/09 - INT INC-ST TAX PMT
419107	CLOSED 03/09 - INT INC-NOTES REC
419113	CLOSED 03/09 - INT GAS LINE INS PMT
419114	CLOSED 03/09 - DIVS FROM INVESTMENT
419120	CLOSED 03/09 - INT INC-CITY OF PARIS
419121	CLOSED 03/09 - INT INC-CITY OF PROVIDENCE
419150	ALLOW FOR FUNDS USED DURING CONSTRUC-EQUITY
419202	CLOSED 03/09 - PREPAY OF LOAN EXP-FNMA contra to 419102
419205	INTEREST INCOME FROM FINANCIAL HOLDINGS
419206	INTEREST INCOME FROM OTHER LOANS & RECEIVABLES
419207	INTEREST INCOME FROM SPECIAL FUNDS
419209	INT INC-ASSOC CO
419210	CLOSED 01/09 - DIVIDENDS FROM EEI
419211	DIVIDENDS FROM OVEC
420003	AMORTIZATION
421001	MISC NONOPR INCOME
421002	FOREIGN EXCHANGE GAINS
421003	KM LIFE INS - CASH SURRENDER VALUE
421004	MISCELLANEOUS OPERATING INCOME
421101	GAIN-PROPERTY DISP
421102	GAIN-PROP DISPOSAL-EQUITY INVESTMENTS-ROVA
421103	CLOSED 11/09 - GAIN FROM DISPOSAL OF OTHER INVESTMENTS
421104	GAIN ON SALE OTHER INVESTMENT - NONOPERATING
421105	GAIN ON ARO SETTLEMENT
421201	LOSS-PROPERTY DISP
421203	CLOSED 11/09 - LOSS ON DISPOSAL OF OTHER INVESTMENTS
421205	LOSS ON ARO SETTLEMENT
421301	PRETAX GAIN/LOSS ON DISPOSAL OF DISC OPERS
421302	CLOSED 11/09 - FED INC TAX EXP - CURRENT - DISP OF DISC OPERS
421303	CLOSED 11/09 - STATE INC TAX EXP - CURRENT - DISP OF DISC OPERS
421304	CLOSED 11/09 - FED INC TAX EXP - DEFERRED - DISP OF DISC OPERS
421305	CLOSED 11/09 - STATE INC TAX EXP - DEFERRED - DISP OF DISC OPERS
421401	HOURLY ELECTRICITY SWAP REVENUE
421502	MTM GAIN - HEDGING
421503	MTM GAIN - HEDGING/ELECT SWAP REV - NETTING
421550	MTM INCOME - NONHEDGING
421552	MTM INCOME - NONHEDGING - NETTING
426101	DONATIONS
426191	DONATIONS - INDIRECT
426201	LIFE INSURANCE
426301	PENALTIES
426401	EXP-CIVIC/POL/REL
426402	CLOSED 03/09 - KENTUCKY LEGISLATIVE LOBBYING
426491	EXP-CIVIC/POL/REL - INDIRECT
426501	OTHER DEDUCTIONS
426502	SERP

Account	Account Description
426504	OFFICERS' TIA
426505	OFFICER LONG-TERM INCENT
426506	OTH SUPP RETIRE PMTS
426507	SR MGMT PENSION REST
426508	FOREIGN EXCHANGE LOSSES
426509	SERP - NON-MERCER
426511	LOSS ON ASSET IMPAIRMENT
426512	EXPATRIATE BENEFITS
426513	OTHER OFFICER BENEFITS
426515	SENIOR MANAGER - LONG TERM INCENTIVE
426516	HOURLY ELECTRICITY SWAP EXPENSE
426517	SERP - INTEREST
426518	GOODWILL IMPAIRMENT
426521	MISO EXIT FEE NON-OPERATING
426522	IMPAIRMENT ON INVESTMENT (NON-OPERATING)
426523	IMPAIRMENT ON ASSETS (NON-OPERATING)
426550	MTM LOSSES - NONHEDGING
426552	MTM LOSS - HEDGING
426553	MTM LOSS - HEDGING/ELECT SWAP EXP - NETTING
426555	HEDGE INEFFECTIVENESS INT RATE SWAP
426556	MTM LOSSES - NONHEDGING - NETTING
426557	AMORT OF OCI-PCB JC2003A \$128M
426591	OTHER DEDUCTIONS - INDIRECT
426592	SERP - INDIRECT
426593	SERP - INTEREST - INDIRECT
426594	OFFICERS' TIA - INDIRECT
426595	OFF LONG-TERM INCENT - INDIRECT
426596	SENIOR MANAGER - LONG TERM INCENTIVE - INDIRECT
427001	INT-NOTES/DEBENTURES
427004	CLOSED 11/09 - INT-FM-6/96 5 5/8
427005	CLOSED 11/09 - INT-FM-6/98 6 3/4
427008	CLOSED 11/09 - INT-FM-7/02 7 1/2
427012	INT-FMB-08/03 6
427014	INT EXP-PCB CC2007A \$17.8M 02/26
427015	INT EXP-PCB TC2007A \$8.9M 03/37
427103	INT EXP-PCB CC2008A \$77.9M 02/32
427109	CLOSED 11/09 - INT-'86A 7 1/4% TC
427110	CLOSED 11/09 - INT-'86A 7 1/4%
427112	CLOSED 11/09 - INT-'89A 7 3/4%
427113	CLOSED 11/09 - INT-'89A 7 3/4% TC
427114	CLOSED 11/09 - INT-'90A 7.45%
427115	CLOSED 11/09 - INT-'90A 7 5/8%
427116	INT-'90 SER B,6.55%
427117	INT-'92 SER A,VAR
427118	INT-'92 SER A,VAR/TC
427119	CLOSED 11/09 - INTEREST RATE SWAPS
427120	INT-'93 A-VAR
427121	INT-'93 B-5 5/8
427122	INT-'93 C-5.45
427123	INT-'95 A-5.90
427124	INT-'96 A
427125	INT EXP-PCB LM/JC2007A \$31M 06/33
427126	INT EXP-PCB LM/JC2007B \$35.2M 06/33
427127	INT EXP-PCB TC2007A \$60M 06/33
427128	INT EXP-PCB JC2000A \$25M 05/27
427129	INT EXP-PCB TC2000A \$83.3M 08/30
427130	INT EXP-PCB JC2001A \$10.1M 09/27
427133	INT-KU SERIES P 7.92%
427134	INT-KU SERIES P 8.55%
427135	CLOSED 11/09 - INT-KU SERIES Q 5.95%
427136	INT-KU SERIES Q 6.32%
427137	INT-KU SERIES R 7.55%
427138	INT-KU SERIES S
427139	INT-KU SERIES 1B 6.25%
427140	INT-KU SERIES 2B 6.25%
427141	INT-KU SERIES 3B 6.25%

Account	Account Description
427142	INT-KU SERIES 4B 6.25%
427143	CLOSED 11/09 - INT-KU SERIES 7
427144	CLOSED 11/09 - INT-KU SERIES 7
427145	INT-KU SERIES 8
427147	INT-KU SERIES 10, VARIOUS, DUE 11/01/24
427148	INT EXP-PCB MERC2000A \$12.9M 05/23
427149	CLOSED 09/09 - HARDIN PROMISSORY NOTE 8% DUE 1/5/99
427151	CLOSED 09/09 - KU INT. EXP. ON SWAP-MATURES 5/15/07, \$53M
427152	KU INT. EXP. ON SWAP-MATURES 12/1/23, \$50M
427153	KU INT. EXP. ON SWAP-MATURES 6/1/25, \$50M
427161	INT EXP-SWAP-JPM \$83.335M 11/20 5.495%
427162	CLOSED 09/09 - LGE INT. EXP. ON SWAP-MATURES 2/3/03, \$17M
427164	INT EXP-SWAP-MS \$32M 10/32 3.657%
427165	INT EXP-SWAP-MS \$32M 10/32 3.645%
427166	INT EXP-SWAP-BOA \$32M 10/32 3.695%
427167	CLOSED 03/09 - LGE INT EXP SWAP-10/1/33
427180	INT EXP-PCB JC2001A \$22.5M 9/26
427181	INT EXP-PCB TC2001A \$27.5M 9/26
427182	INT EXP-PCB JC2001B \$35M 11/27
427183	INT EXP-PCB TC2001B \$35M 11/27
427184	INT EXP-PCB CC2002A \$20.93M 2/32
427185	INT EXP-PCB CC2002B \$2.4M 2/32
427186	INT EXP-PCB MERC2002A \$7.4M 2/32
427187	INT EXP-PCB MUHC2002A \$2.4M 2/32
427188	INT EXP-PCB CC2002C \$96M 10/32
427189	INT EXP-PCB TC2002A \$41.665M 10/32
427190	INT EXP-PCB JC2003A \$128M
427192	INT EXP-PCB CC2004A \$50M 10/34
427194	INT EXP-PCB LM/JC2005A \$40M 2/35
427195	CLOSED 03/09 - INT EXP - PCB CC2005A \$13M 6/35
427196	CLOSED 03/09 - INT EXP - PCB CC2005B \$13M 6/35
427197	CLOSED 03/09 - INT EXP - PCB CC2006A \$17M 6/36
427198	CLOSED 03/09 - INT EXP - PCB CC2006C \$17M 6/36
427199	INT EXP-PCB CC2006B \$54M 10/34
427200	CLOSED 11/09 - INT-OTHER LTD
427201	CLOSED 11/09 - INT EXP- SWAP
427202	INTEREST EXPENSE - FASB 133
427203	CLOSED 09/09 - \$5.875 PREF STK DIVIDENDS
427301	CAP INT - IFRS
427401	HEDGE INEFFECTIVENESS INT RATE SWAP
428002	CLOSED 11/09 - AM-DISC FMB 6/96
428003	CLOSED 11/09 - AM-DISC FMB 6/98
428004	CLOSED 11/09 - AM EXP \$17.8M 2/26
428005	CLOSED 11/09 - AM EXP %8.9M 3/37
428006	CLOSED 11/09 - AM-DISC FMB 7/02
428008	CLOSED 09/09 - AM EXP - PREFERRED STK \$5.875 7/1/08
428030	AM EXP \$31M 6/33
428031	AM EXP \$35.2M 6/33
428035	AM EXP-PCB TC2007A \$60M 6/33
428057	CLOSED 11/09 - AM-DISC PCK 12/16
428058	CLOSED 11/09 - AM-DISC PCL 12/16
428059	AM EXP-PCB JC2001A \$10.1M 9/27
428060	CLOSED 11/09 - AM-DISC PCN 2/19
428061	CLOSED 11/09 - AM-DISC PCO 2/19
428062	CLOSED 11/09 - AM-DISC PCP 6/15/15
428063	CLOSED 11/09 - AM-DISC PCQ 11/1/20
428064	AM-DISC PCR 11/1/20
428065	AM-DISC PCS 09/2017
428066	AM-DISC PCT 09/2017
428067	AM-DISC PCU 08/2013
428068	AM-DISC PCV 08/2019
428069	AM-DISC PCW 10/2020
428070	AM-DISC PCX 04/2023
428071	AM-DISC PC 96A 9/26
428072	AM-DIS PC 96ATC 9/26
428073	AM-DIS PC 967A 11/1

Account	Account Description
428074	AM-DIS PC 97ATC 11/1
428075	AMDISC PCB 00 5/27
428076	AM EXP-PCB TC2000A \$83M 8/30
428080	AM EXP-PCB JC2001A \$22.5M 9/26
428081	AM EXP-PCB TC2001A \$27.5M 9/26
428082	AM EXP-PCB JC2001B \$35M 11/27
428083	AM EXP-PCB TC2001B \$35M 11/27
428089	AM EXP-PCB TC2002A \$41.665M 10/32
428090	OTHER AMORT OR DEBT DISCOUNT AND EXP
428091	AM EXP-PCB LM/JC2003A \$128M
428094	AM EXP-PCB LM/JC2005A \$40M 2/35
428099	CLOSED 09/09 - AM-DISC/EXP-BUDGET
428101	CLOSED 09/09 - AM-LOSS-REACQ-1982 F
428102	CLOSED 09/09 - AM-LOSS-REACQ-1982 G
428104	AM LOSS-1985J \$25M 07/95
428105	CLOSED 11/09 - AM-LOSS-REACQ-FMB 00
428106	AM-LOSS-REACQ-FMB 05
428107	AM LOSS-FMB \$25M 10/09
428108	AM LOSS-1976B \$35.2M 09/06
428109	AM LOSS-1975A \$31M 09/00
428110	AM LOSS-1987A \$60M 08/97
428111	CLOSED 09/09 - AM-LOSS-REACQ-1990 Q
428112	CLOSED 09/09 - AM-LOSS-REACQ-1990 R
428115	CLOSED 09/09 - AM-LOSS-REACQ-1978 C
428116	CLOSED 09/09 - AM-LOSS-REACQ-1979 D
428117	CLOSED 09/09 - AM-LOSS-REACQ-1984 I
428118	CLOSED 09/09 - AM-LOSS-REACQ-1985 J
428119	CLOSED 09/09 - AM-LOSS-REACQ-1986 K
428120	CLOSED 09/09 - AM-LOSS-REACQ-1986 L
428121	CLOSED 09/09 - AM-LOSS-REACQ-1989 N
428122	CLOSED 09/09 - AM-LOSS-REACQ-1989 O
428123	CLOSED 09/09 - AMORT.-LOSS ON REACQUIRED DEBT-FMB DUE 7/1/2002
428124	AM LOSS-PCB JC1990A \$25M 06/15
428125	AM LOSS-PCB TC1990A \$83.3M 11/20
428126	AM LOSS-PCB LM/JC2007B \$35.2M 06/33
428127	AM LOSS-PCB LM/JC2007A \$31M 06/33
428128	AM LOSS-PCB JC2000A \$25M 05/27
428130	AM LOSS-PCB JC1992A \$31M 09/17
428131	AM LOSS-PCB JC1993A \$35.2M 08/13
428135	AM LOSS REACQ \$60M 6/33
428144	CLOSED 11/09 - AM LOSS REACQ \$17.8M 2/26
428145	CLOSED 11/09 - AM LOSS REACQ \$8.9M 3/37
428180	AM LOSS-PCB JC1996A \$22.5M 09/26
428181	AM LOSS-PCB TC1996A \$27.5M 09/26
428182	AM LOSS-PCB JC1997A \$35M 11/27
428183	AM LOSS-PCB TC1997A \$35M 11/27
428189	AM LOSS-TC1990B \$41.665M 10/20
428190	OTHER AMORT-REACQ DEBT
428191	AM LOSS-JC1993B \$26M 11/03
428192	AM LOSS-LM/JC2003A \$128M 10/33
428194	AM LOSS-JC1995A \$40M 11/05
428195	CLOSED 03/09 - AM LOSS REACQ PRE STK 5.875
428196	AM LOSS-PCB LM/JC2005A \$40M 02/35
429002	CLOSED 09/09 - AM-PREM 6/1/98
429006	CLOSED 09/09 - AM-PREM 7/1/02
430001	INT-ADV FR ASSOC CO
430002	INT-DEBT TO ASSOC CO
430003	INT EXP ON NOTES TO FIDELIA
430004	I/C INT EXP - E.ON NORTH AMERICA
430006	CLOSED 09/09 - ECC INT EXP - IR SWAP - E.ON AG
430092	I/C INT - E.ON U.S.
430093	I/C INT - ARG III
430094	I/C INT - ARG II
430095	I/C INT - LG&E INTL
430096	CLOSED 03/09 - I/C INT - MONEY POOL
430097	I/C INT - E.ON US CC

Account	Account Description
431001	CLOSED 09/09 - INT-NOTES PAYABLE
431002	INT-CUST DEPOSITS
431003	INT-FED TAX DEFNCY
431004	INT-OTHER TAX DEFNCY
431005	INT-GAS REFUNDS
431007	INT-NQ THRIFT PLAN
431008	INT-DSM COST RECOVER
431009	CLOSED 09/09 - INT-SHORT TERM DEBT
431010	CLOSED 09/09 - INT-KEYMAN LIFE INS (KU ONLY)
431011	CLOSED 11/09 - INT-FED RAR RESERVE (KU ONLY)
431012	INTERCOMPANY INTEREST
431013	OTHER INT EXP FROM NON-FINANCIAL LIABILITIES
431104	INTEREST EXPENSE FROM FINANCIAL LIABILITIES
431105	INTERCOMPANY INTEREST EXPENSE FROM FINANCIAL LIABILITIES
432001	ALLOW FOR FUNDS USED DURING CONSTRUC-BORROWED
433001	CURR MONTH NET INC
433050	SAP ONLY - RECLASS NET INCOME TO CURRENT YEAR RETAINED EARNINGS - OFFSET
433093	PAA-NON-CONTROLLING INTEREST IS
433098	NON-CONTROLLING INTEREST - INC STMT - CENTRO
433100	REVENUES - DISCONTINUED OPERATIONS
433101	OTHER EXPENSES - DISCONTINUED OPERATIONS
433102	PROVISION FOR INCOME TAXES - DISCONTINUED OPERATIONS
434002	CLOSED 09/09 - CUMULATIVE EFFECT OF CHANGE IN ACCOUNTING PRINCIPLE
435001	CLOSED 09/09 - CUMM EFFECT OF ACCT CHANGE
437001	CLOSED 09/09 - PFD DIV-\$25 PV-5%
437003	CLOSED 09/09 - PFD DIV W/O PV-\$8.72
437006	CLOSED 09/09 - PFD DIV AUCTION RATE
437007	CLOSED 09/09 - PFD DIV W/O PV-5.875
438002	COMMON STK DIVS DECL - EUSIC
438003	COMMON STK DIVS DECL - LEL
438004	DIVIDENDS DECLARED - CENTRO
439001	ADJ TO RETAINED EARN
440010	RESID (FUEL) - KWH
440011	RESID (FUEL) - CUS
440101	ELECTRIC RESIDENTIAL DSM
440102	ELECTRIC RESIDENTIAL ENERGY NON-FUEL REV
440103	ELECTRIC RESIDENTIAL ENERGY FUEL REV
440104	ELECTRIC RESIDENTIAL FAC
440111	ELECTRIC RESIDENTIAL ECR
440112	ELECTRIC RESIDENTIAL MSR
440113	ELECTRIC RESIDENTIAL ESM
440114	ELECTRIC RESIDENTIAL VDT
440117	ELECTRIC RESIDENTIAL ENERGY ECR
440118	ELECTRIC RESIDENTIAL DEMAND CHG REV
440119	ELECTRIC RESIDENTIAL CUST CHG REV
440120	ELECTRIC RESIDENTIAL REV OFFSET
442010	SM COMRC/IND SALE-EL - KWH
442011	SM COMRC/IND SALE-EL - CUS
442020	LG COMMERC SALES-EL - KWH
442021	LG COMMERC SALES-EL - CUS
442025	KU COMMERCIAL SALES - KWH
442026	KU COMMERCIAL SALES - CUS
442030	LGIndustr SALES-EI-OTHER - KWH
442031	LGIndustr SALES-EL-OTHER - CUS
442035	KU INDUSTRIAL SALES - KWH
442036	KU INDUSTRIAL SALES - CUS
442065	MINE POWER SALES (COAL) - KWH
442066	MINE POWER SALES (COAL) - CUS
442101	ELECTRIC SMALL COMMERCIAL DSM
442102	ELECTRIC SMALL COMMERCIAL ENERGY NON-FUEL REV
442103	ELECTRIC SMALL COMMERCIAL ENERGY FUEL REV
442104	ELECTRIC SMALL COMMERCIAL FAC
442105	ELECTRIC SMALL COMMERCIAL STOD
442111	ELECTRIC SMALL COMMERCIAL ECR
442112	ELECTRIC SMALL COMMERCIAL MSR
442113	ELECTRIC SMALL COMMERCIAL ESM

Account	Account Description
442114	ELECTRIC SMALL COMMERCIAL VDT
442117	ELECTRIC SMALL COMMERCIAL ENERGY ECR
442118	ELECTRIC SMALL COMMERCIAL DEMAND CHG REV
442119	ELECTRIC SMALL COMMERCIAL CUST CHG REV
442201	ELECTRIC LARGE COMMERCIAL DSM
442202	ELECTRIC LARGE COMMERCIAL ENERGY NON-FUEL REV
442203	ELECTRIC LARGE COMMERCIAL ENERGY FUEL REV
442204	ELECTRIC LARGE COMMERCIAL FAC
442205	ELECTRIC LARGE COMMERCIAL STOD
442211	ELECTRIC LARGE COMMERCIAL ECR
442212	ELECTRIC LARGE COMMERCIAL MSR
442213	ELECTRIC LARGE COMMERCIAL ESM
442214	ELECTRIC LARGE COMMERCIAL VDT
442216	ELECTRIC LARGE COMMERCIAL DEMAND ECR
442217	ELECTRIC LARGE COMMERCIAL ENERGY ECR
442218	ELECTRIC LARGE COMMERCIAL DEMAND CHG REV
442219	ELECTRIC LARGE COMMERCIAL CUST CHG REV
442220	ELECTRIC LARGE COMMERCIAL OFFSET
442301	ELECTRIC INDUSTRIAL DSM
442302	ELECTRIC INDUSTRIAL ENERGY NON-FUEL REV
442303	ELECTRIC INDUSTRIAL ENERGY FUEL REV
442304	ELECTRIC INDUSTRIAL FAC
442305	ELECTRIC INDUSTRIAL STOD
442311	ELECTRIC INDUSTRIAL ECR
442312	ELECTRIC INDUSTRIAL MSR
442313	ELECTRIC INDUSTRIAL ESM
442314	ELECTRIC INDUSTRIAL VDT
442316	ELECTRIC INDUSTRIAL DEMAND ECR
442317	ELECTRIC INDUSTRIAL ENERGY ECR
442318	ELECTRIC INDUSTRIAL DEMAND CHG REV
442319	ELECTRIC INDUSTRIAL CUST CHG REV
442320	ELECTRIC INDUSTRIAL OFFSET
442601	MINE POWER DSM
442602	MINE POWER ENERGY NON-FUEL REV
442603	MINE POWER ENERGY FUEL REV
442604	MINE POWER FAC
442605	MINE POWER STOD
442611	MINE POWER ECR
442612	MINE POWER MSR
442613	MINE POWER ESM
442614	MINE POWER VDT
442616	MINE POWER DEMAND ECR
442617	MINE POWER ENERGY ECR
442618	MINE POWER DEMAND CHG REV
442619	MINE POWER CUST CHG REV
442620	MINE POWER REV OFFSET
444010	PUBLIC ST/HWY LIGHTS - KWH
444011	PUBLIC ST/HWY LIGHTS - CUS
444101	ELECTRIC STREET LIGHTING DSM
444102	ELECTRIC STREET LIGHTING ENERGY NON-FUEL REV
444103	ELECTRIC STREET LIGHTING ENERGY FUEL REV
444104	ELECTRIC STREET LIGHTING FAC
444105	ELECTRIC STREET LIGHTING STOD
444111	ELECTRIC STREET LIGHTING ECR
444112	ELECTRIC STREET LIGHTING MSR
444113	ELECTRIC STREET LIGHTING ESM
444114	ELECTRIC STREET LIGHTING VDT
444117	ELECTRIC STREET LIGHTING ENERGY ECR
444118	ELECTRIC STREET LIGHTING DEMAND CHG REV
444119	ELECTRIC STREET LIGHTING CUST CHG REV
444120	ELECTRIC STREET LIGHTING OFFSET
445010	SALES-PUB AUTH-ELEC - KWH
445011	SALES-PUB AUTH-ELEC - CUS
445030	MUNICIPAL PUMPING - KWH
445031	MUNICIPAL PUMPING - CUS
445101	ELECTRIC PUBLIC AUTH DSM

Account	Account Description
445102	ELECTRIC PUBLIC AUTH ENERGY NON-FUEL REV
445103	ELECTRIC PUBLIC AUTH ENERGY FUEL REV
445104	ELECTRIC PUBLIC AUTH FAC
445105	ELECTRIC PUBLIC AUTH STOD PCR
445111	ELECTRIC PUBLIC AUTH ECR
445112	ELECTRIC PUBLIC AUTH MSR
445113	ELECTRIC PUBLIC AUTH ESM
445114	ELECTRIC PUBLIC AUTH VDT
445116	ELECTRIC PUBLIC AUTH DEMAND ECR
445117	ELECTRIC PUBLIC AUTH ENERGY ECR
445118	ELECTRIC PUBLIC AUTH DEMAND CHG REV
445119	ELECTRIC PUBLIC AUTH CUST CHG REV
445120	ELECTRIC PUBLIC AUTH OFFSET
445301	MUNI PUMPING DSM
445302	MUNI PUMPING ENERGY NON-FUEL REV
445303	MUNI PUMPING ENERGY FUEL REV
445304	MUNI PUMPING FAC
445305	MUNICIPAL PUMPING STOD
445311	MUNI PUMPING ECR
445312	MUNI PUMPING MSR
445313	MUNI PUMPING ESM
445314	MUNI PUMPING VDT
445316	MUNI PUMPING DEMAND ECR
445317	MUNI PUMPING ENERGY ECR
445318	MUNI PUMPING DEMAND CHG REV
445319	MUNI PUMPING CUST CHG REV
445320	MUNI PUMPING REV OFFSET
447005	I/C SALES - OSS
447006	I/C SALES NL
447007	CLOSED 09/09 - I/C SALES - WKEC
447008	CLOSED 09/09 - I/C SALES - LEM
447010	FIRM SALES - ENERGY-OTHER - KWH
447011	FIRM SALES - ENERGY-OTHER - CUS
447012	FIRM SALES - ENERGY-BREC
447013	FIRM SALES - ENERGY-OGLETHORPE
447014	FIRM SALES - ENERGY-HMPL
447015	CLOSED 11/09 - FIRM SALES - ENERGY-HOOSIER
447016	SALES - MISO DAY 2 - OSS
447020	FIRM SALES - DEMAND-OTHER
447021	FIRM SALES - MUNI/BEREA - KWH
447022	FIRM SALES - MUNI/BEREA - CUS
447030	CLOSED 11/09 - WHEELING SLS-ENERGY
447040	CLOSED 11/09 - WHEELING SLS-TRANS
447043	BULK POWER SALES - DEMAND - KWH
447044	BULK POWER SALES - DEMAND - CUS
447045	BULK POWER SALES - ENERGY - KWH
447046	CLOSED 11/09 - BULK POWER SALES - ENERGY - CUS
447049	SPOT SALES - ENERGY
447050	SPOT SALES - ENERGY - KWH
447055	SPOT SALES - DEMAND
447060	SPOT SALES - TRANS
447081	CLOSED 11/09 - ANC REV-SCHED
447090	CLOSED 11/09 - POWER SALES - CALL OPTION
447100	BROKERED SALES
447101	CLOSED 11/09 - BROKERED SALES-KWH
447103	BROKERED OFF SYSTEM SALES - DEMAND
447104	CLOSED 11/09 - BROKERED OFF SYSTEM SALES - TRANSMISSION
447105	BROKERED OFF SYSTEM SALES - CUST
447106	INTERCOMPANY BROKERED SALES
447107	CLOSED 09/09 - INTERCO. BROKERED SALES - WKEC
447108	CLOSED 09/09 - INTERCO. BROKERED SALES - LEM
447109	BROKERED SALES - MISO DAY 2
447110	SETTLED SWAP REVENUE
447120	SETTLED SWAP REVENUE - PROPRIETARY
447121	SETTLED SWAP/REVENUE - PROPRIETARY - NETTING
447200	BROKERED PURCHASES

Account	Account Description
447202	CLOSED 09/09 - INTERCO. BROKERED PURCHASES - WKEC
447203	CLOSED 09/09 - INTERCO. BROKERED PURCHASES - LEM
447209	BROKERED PURCHASES - MISO Day 2
447210	SETTLED SWAP EXPENSE
447220	SETTLED SWAP EXPENSE - PROPRIETARY
447221	SETTLED SWAP EXPENSE - PROPRIETARY - NETTING
447302	RESALE MUNICIPALS BASE REV
447303	RESALE MUNICIPALS BASE REV FUEL
447304	RESALE MUNICIPALS FAC
447318	RESALE MUNICIPALS DEMAND CHG REV
447320	RESALE MUNICIPALS OFFSET
449102	PROVISION FOR RATE REFUND/COLLECTION
449105	RATE REFUNDS-RETAIL
449107	CLOSED 11/09 - RATE REFUNDS-FOREIGN
450001	FORFEITED DISC/LATE PAYMENT CHARGE-ELEC
450002	FORFEITED DISC/LATE PAYMENT CHARGE - MUNI INTEREST
451001	RECONNECT CHRG-ELEC
451002	TEMPORARY SERV-ELEC
451003	CLOSED 11/09 - SERV CUST INSTL-ELEC
451004	OTH SERVICE REV-ELEC
454001	CATV ATTACH RENT
454002	OTH RENT-ELEC PROP
454003	RENT FRM FIBER OPTIC
454004	RENT INCOME-ASSOC. CO. KU ENERGY
456001	MATERIAL PROFIT-ELEC
456003	COMP-TAX REMIT-ELEC
456004	COMP-STBY PWR-H2O CO
456005	ENRG ANLYS-RES-ELEC
456007	RET CHECK CHRG-ELEC
456008	OTHER MISC ELEC REVS
456009	CLOSED 11/09 - SLS-SAFE CL TST RES
456012	CLOSED 11/09 - IMPA TRANS LOSSES
456013	LPM LD DISPATCH FEE
456015	CLOSED 11/09 - TVA DISPATCH FEES
456016	CLOSED 11/09 - ENERTECH INC FEES
456017	CLOSED 11/09 - HOME SVCS INC FEES
456019	CLOSED 11/09 - LGANDE CREDIT CORP. FEES
456022	COAL RESALE REVENUES
456025	OSS RSG MWP
456028	EXCESS FACILITIES CHARGES/NRB ELECTRIC REV (ENDED 04/09)
456029	GYPSTUM REVENUES
456030	FORFEITED REFUNDABLE ADVANCES
456040	TRANSMISSION SERVICE OPERATOR REVENUES
456041	CLOSED 11/09 - PERFORMANCE BASED RATES
456042	CLOSED 11/09 - FUTURES INCOME
456043	MISO SCHEDULE 10 OFFSET
456050	TRANSMISSION FOR RESALE
456099	PWR DEL TO GOVT
456101	BASE OTHER ELECTRIC REVENUES-WHEELING-MISO
456102	ANCILLARY SERVICE SCHEDULE 1-MISO
456103	ANCILLARY SERVICE SCHEDULE 2-MISO
456104	BASE ELECTRIC REVENUES-OSS-MISO
456105	ANCILLARY SERVICE SCHEDULE 1-OSS-MISO
456106	ANCILLARY SERVICE SCHEDULE 2-OSS-MISO
456107	IMEA TRANSMISSION CHARGE
456108	IMPA TRANSMISSION CHARGE
456109	NL TRANSMISSION OF ELECTRIC ENERGY-3RD PARTY
456114	INTERCOMPANY TRANSMISSION REVENUE
456115	CLOSED 11/09 - TRANSMISSION FOR RESALE
456116	INTERCOMPANY TRANSMISSION REVENUE - MUNICIPALS
456124	I/C TRANSMISSION RETAIL REVENUE - NATIVE LOAD
456127	TRANSMISSION SERVICE REVENUE - CC (OSS-STAT ONLY)
457101	DIRECT COSTS CHARGED
457102	ANCILLARY SERVICE REVENUE SCHEDULE 1 - OSS-MISO
457103	ANCILLARY SERVICE REVENUE SCHEDULE 2 - OSS-MISO
457201	INDIRECT COSTS CHARGED

Account	Account Description
480010	RESID VARIABLE(FUEL) - MCF
480011	RESID VARIABLE(FUEL) - CUS
480020	CLOSED 11/09 - RES NON-VAR GAS
480101	GAS RESIDENTIAL DSM
480102	GAS RESIDENTIAL ENERGY REV
480104	GAS RESIDENTIAL GSC
480107	GAS RESIDENTIAL WNA
480114	GAS RESIDENTIAL VDT
480119	GAS RESIDENTIAL CUST CHG REV
481010	COMMERCIAL SALES-GAS - CU
481011	COMMERCIAL SALES-GAS - MCF
481020	INDUSTRIAL SALES-GAS - CU
481021	INDUSTRIAL SALES-GAS - MCF
481101	GAS COMMERCIAL DSM
481102	GAS COMMERCIAL ENERGY REV
481104	GAS COMMERCIAL GSC
481107	GAS COMMERCIAL WNA
481114	GAS COMMERCIAL VDT
481119	GAS COMMERCIAL CUST CHG REV
481202	GAS INDUSTRIAL ENERGY REV
481204	GAS INDUSTRIAL GSC
481214	GAS INDUSTRIAL VDT
481219	GAS INDUSTRIAL CUST CHG REV
482010	SALES-PUB AUTH-GAS - CUS
482011	SALES-PUB AUTH-GAS - MCF
482101	GAS PUBLIC AUTH DSM
482102	GAS PUBLIC AUTH ENERGY REV
482104	GAS PUBLIC AUTH GSC
482107	GAS PUBLIC AUTH WNA
482114	GAS PUBLIC AUTH VDT
482119	GAS PUBLIC AUTH CUST CHG REV
483001	OFF SYSTEM SALES FOR RESALE (MCF)
483002	CLOSED 11/09 - OFF SYSTEM SALES FOR RESALE (CU)
483003	SETTLED SWAP REVENUE - NG
483004	SETTLED SWAP EXPENSE - NG
483005	SETTLED FUTURE REVENUE - NG
483006	SETTLED FUTURE EXPENSE - NG
483007	SETTLED SWAP/FUTURE REVENUE - NG - NETTING
483008	SETTLED SWAP/FUTURE EXPENSE - NG - NETTING
484001	GAS INTERDEPARTMENTAL SALES
484102	GAS INTERDEPARTMENTAL BASE REVENUES
484104	GAS INTERDEPARTMENTAL GSC
484114	GAS INTERDEPARTMENTAL VDT
484119	GAS INTERDEPARTMENTAL CUSTOMER CHARGE
487001	FORFEITED DISC/LATE PAYMENT CHARGE-GAS
488001	RECONNECT CHRGE-GAS
488002	TEMPORARY SERV-GAS
488004	METER TESTS-GAS
489001	CLOSED 03/09 - REV-GAS TRANS-INDUST
489002	CLOSED 03/09 - DIR PAY-GAS TRANSP
489003	CLOSED 03/09 - REV-GAS TRANSP-COMM
489004	CLOSED 03/09 - REV-GAS TR-PUB AUTH
489101	CLOSED 03/09 - GAS TRASPORT DSM
489114	CLOSED 03/09 - GAS TRASPORT VDT
489115	CLOSED 03/09 - GAS TRANSPORTATION REVENUE - INTERDEPARTMENT
489201	GAS TRANSPORT INTERDEPARTMENTAL - BASE
489204	GAS TRANSPORT INTERDEPARTMENTAL - GSC
489214	GAS TRANSPORT INTERDEPARTMENTAL - VDT
489215	GAS TRANSPORT - INTERDEPARTMENTAL
489219	GAS TRANSPORT INTERDEPARTMENTAL - CUSTOMER CHARGE
489301	GAS TRANSPORT - DSM
489302	GAS TRANSPORT - INDUSTRIAL
489304	GAS TRANSPORT - GSC
489312	GAS TRANSPORT - DIRECT PAY
489314	GAS TRANSPORT - VDT
489319	TRANSPORT GAS - CUSTOMER CHARGE

Account	Account Description
489322	GAS TRANSPORT - COMMERCIAL
489332	GAS TRANSPORT - PUBLIC AUTHORITY
493001	RENT-GAS PROPERTY
494001	INTERDEPT RENTS
495001	CLOSED 11/09 - MATERIAL PROFIT-GAS
495002	COMP-TAX REMIT-GAS
495003	CLOSED 11/09 - ENRG ANLYS-RES-GAS
495005	RET CHECK CHRG-GAS
495006	OTHER GAS REVENUES
495008	CNG REVENUES
495009	CLOSED 11/09 - ENERTECH INC FEES
495010	HOME SVCE INC FEES
495011	CLOSED 11/09 - GAS LINE REPR PROFIT
495013	CLOSED 11/09 - CUSTOMER GAS LINE INSTALLATION
495014	CLOSED 11/09 - LG&E CREDIT CORP. FEES
495015	LG&E NRB GAS REVENUES
500100	OPER SUPER/ENG
500900	OPER SUPER/ENG - INDIRECT
501001	FUEL-COAL - TON
501002	FUEL-COAL - BTU
501003	COAL ADDITIVES
501004	FUEL COAL - INTERCOMPANY UTILITY OSS
501005	FUEL COAL - OSS
501006	FUEL COAL - OFFSET
501007	FUEL COAL - INTERCOMPANY UTILITY RETAIL
501008	FUEL COAL - INTERCOMPANY LEM
501020	START-UP OIL -GAL
501021	START-UP OIL - BTU
501022	STABILIZATION OIL - GAL
501023	STABILIZATION OIL - BTU
501024	GENERATION OIL - GAL
501025	GENERATION OIL - BTU
501026	COAL RESALE EXPENSES
501030	PETROLEUM COKE - TON
501060	CLOSED 11/09 - SYNFUEL - TON
501090	FUEL HANDLING
501091	FUEL SAMPLING AND TESTING
501092	FUEL HANDLING-GALS
501093	FUEL HANDLING-BTU
501099	KWH GENERATED-COAL
501100	START-UP GAS - MCF
501101	START-UP GAS - BTU
501102	STABILIZATION GAS - MCF
501103	STABILIZATION GAS - BTU
501110	GENERATION GAS - MAIN BOILER -MCF
501115	CLOSED 11/09 - FUEL REFUND ADJUSTMENT
501200	BOTTOM ASH DISPOSAL
501201	ECR BOTTOM ASH DISPOSAL
501202	BOTTOM ASH PROCEEDS
501250	FLY ASH PROCEEDS
501251	FLY ASH DISPOSAL
501252	ECR FLY ASH DISPOSAL
501299	KWH GENERATED-OIL
501990	FUEL HANDLING - INDIRECT
501993	FUELS PROCUREMENT - INDIRECT
502001	OTHER WASTE DISPOSAL
502002	BOILER SYSTEMS OPR
502003	SDRS OPERATION
502004	SDRS-H2O SYS OPR
502005	SLUDGE STAB SYS OPR
502006	SCRUBBER REACTANT EX
502011	ECR OTHER WASTE DISPOSAL
502012	ECR LANDFILL OPERATION
502021	OTHER WASTE DISPOSAL - RETAIL
502022	OTHER WASTE DISPOSAL - OSS
502023	OTHER WASTE DISPOSAL - OFFSET

Account	Account Description
502024	SCRUBBER REACTANT - RETAIL
502025	SCRUBBER REACTANT - OSS
502026	SCRUBBER REACTANT - OFFSET
502100	STM EXP(EX SDRS.SPP)
502900	STM EXP(EX SDRS.SPP) - INDIRECT
503100	STEAM-OTHER SOURCES
505100	ELECTRIC SYS OPR
506001	STEAM OPERATION-AIR QUALITY MONITORING AND CONTROL EQUIPMENT
506100	MISC STM PWR EXP
506102	MISC STM PWR EXP-GALS
506103	MISC STM PWR EXP-BTU
506104	NOX REDUCTION REAGENT
506105	OPERATION OF SCR/NOX REDUCTION EQUIP
506106	SCR/NOX - RETAIL
506107	SCR/NOX - OSS
506108	SCR/NOX - OFFSET
506109	SORBENT INJECTION OPERATION
506110	MERCURY MONITORS OPERATIONS
506111	ACTIVATED CARBON
506199	CLOSED 03/09 - CAPITAL EXPENSES - DISCONTINUED OPS
506900	MISC STM PWR EXP - INDIRECT
507100	RENTS-STEAM
509001	CLOSED 01/09 - SO2 EMISSION ALLOWANCES
509002	SO2 EMISSION ALLOWANCES
509003	NOX EMISSION ALLOWANCES
509004	EMISSION ALLOWANCES - RETAIL
509005	CLOSED 01/09 - EMISSION ALLOWANCES - OSS
509006	CLOSED 01/09 - EMISSION ALLOWANCES - OFFSET
509007	EMISSION ALLOWANCES - OSS
509008	EMISSION ALLOWANCES - OFFSET
509100	ALLOWANCES - CLEAR AIR
510100	MTCE SUPER/ENG - STEAM
511100	MTCE-STRUCTURES
512005	MAINTENANCE-SDRS
512011	INSTR/CNTRL-ENVRNL
512015	SDRS-COMMON H2O SYS
512017	MTCE-SLUDGE STAB SYS
512100	MTCE-BOILER PLANT
512101	MAINTENANCE OF SCR/NOX REDUCTION EQUIP
512102	SORBENT INJECTION MAINTENANCE
512103	MERCURY MONITORS MAINTENANCE
512105	ECR LANDFILL MAINTENANCE
512106	ECR CCP SYSTEM MAINTENANCE
512900	MTCE-BOILER PLANT - INDIRECT
513100	MTCE-ELECTRIC PLANT
513900	MTCE-ELECTRIC PLANT - BOILER
514100	MTCE-MISC/STM PLANT
535100	OPER SUPER/ENG-HYDRO
536100	WATER FOR POWER
536101	KWH GENERATED-HYDRO
537100	HYDRAULIC EXPENSES
538100	ELECTRIC EXPENSES - HYDRO
539100	MISC HYD PWR GEN EXP
540100	RENTS-HYDRO
541100	MTCE-SUPER/ENG - HYDRO
542100	MAINT OF STRUCTURES - HYDRO
543100	MTCE-RES/DAMS/WATERW
544100	MTCE-ELECTRIC PLANT
545100	MTCE-MISC HYDAULIC PLANT
546100	OPER SUPER/ENG - TURBINES
547010	KWH GEN-OTH PWR-OIL
547020	KWH GEN-OTH PWR-GAS
547030	FUEL-GAS - MCF
547031	FUEL-GAS - BTU
547040	FUEL-OIL - GAL
547041	FUEL-OIL - BTU

Account	Account Description
547051	FUEL - INTERCOMPANY UTILITY OSS
547052	FUEL - OSS
547053	FUEL - OFFSET
547054	FUEL - INTERCOMPANY UTILITY RETAIL
547055	CLOSED 11/09 - FUEL - INTERCOMPANY LEM
547056	FUEL - GAS - INTRACOMPANY
547057	FUEL - GAS - INTRACOMPANY - BTU
547100	CLOSED 11/09 - TEST ENERGY - MCF
547101	CLOSED 11/09 - TEST ENERGY - BTU
547102	CLOSED 11/09 - TEST ENERGY - KWH
548100	GENERATION EXP
549001	SO2 EMISSION ALLOWANCES-CT'S
549002	AIR QUALITY EXPENSES
549003	NOX EMISSION ALLOWANCES
549004	CLOSED 11/09 - EMISSION ALLOWANCES - RETAIL
549005	CLOSED 11/09 - EMISSION ALLOWANCES - OSS
549006	CLOSED 11/09 - EMISSION ALLOWANCES - OFFSET
549100	MISC OTH PWR GEN EXP
549101	CLOSED 11/09 - MISC OTH PWR GEN EXP - KWH
549200	CLOSED 11/09 - TEST ENERGY
549296	ARGENTINE COST OF REVENUES
550100	RENTS-OTH PWR
551100	MTCE-SUPER/ENG - TURBINES
552100	MTCE-STRUCTURES - OTH PWR
553100	MTCE-GEN/ELECT EQ
554100	MTCE-MISC OTH PWR GEN
554101	CLOSED 11/09 - MTC-MISC OTH PWR GEN-GALS
554102	CLOSED 11/09 - MTC-MISC OTH PWR GEN-BTU
555001	FIRM POWER PURCHASES
555002	CLOSED 11/09 - WHEELING PURCHASES
555003	CLOSED 11/09 - EMERGENCY PURCHASES
555004	CLOSED 11/09 - OVEC SURPLUS PURCH (KWH)
555005	CLOSED 11/09 - OVEC SURPLUS PURCH
555006	MISO DAY 2 PURCHASED POWER - OSS
555007	MISO DAY 2 PURCHASED POWER - NL
555010	OSS POWER PURCHASES
555012	CLOSED 11/09 - PWR PURCHASE OPT PREM
555015	NL POWER PURCHASES - ENERGY
555016	NL POWER PURCHASES - DEMAND
555020	OSS I/C POWER PURCHASES
555025	NL I/C POWER PURCHASES
555101	INAD INTER REC-KWH
555110	INAD INTER DEL-KWH
556100	SYS CTRL / DISPATCHING
556900	SYS CTRL / DISPATCHING - INDIRECT
557100	OTH POWER SUPPLY EXP
557110	MARKET FEES - NATIVE LOAD
557111	MARKET FEES - OFF SYSTEM SALES
557200	CLOSED 11/09 - MISO DAY 2 SCH 16-FTR ADMIN FEE - OSS
557206	MISO DAY 2 OTHER - NATIVE LOAD
557207	MISO DAY 2 OTHER - OFF SYSTEM SALES
557208	RTO OTHER (NON-MISO) - NL
557209	RTO OTHER (NON-MISO) - OSS
557211	RTO OPERATING RESRV (NON-MISO) - NL
557212	RTO OPERATING RESRV (NON-MISO) - OSS
557999	KU PLANT ALLOCATION CLEARING ACCOUNT
558001	ELEC DEPT USE-CR
558002	OTHER DEPT USE-CR
560100	OP SUPER/ENG-SSTOPER
560900	OP SUPER/ENG-SSTOPER - INDIRECT
561100	LOAD DISPATCH-WELOB
561101	CLOSED 03/09 - LOAD DISPATCH-RELIABILITY
561190	LOAD DISPATCH - INDIRECT
561201	CLOSED 03/09 - LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM
561301	CLOSED 03/09 - LOAD DISPATCH-TRANSMISSION SERVICE AND SCHEDULING
561401	MISO DAY 1 SCH 10 - LOAD

Account	Account Description
561402	MISO DAY 1 SCH 10 - RESERVE
561403	NL MISO D1 SCHEDULE 10 - SCHEDULING, SYSTEM CONTROLS
561501	RELIABILITY, PLANNING AND STANDARDS DEVELOPMENT
561590	RELIABILITY, PLANNING AND STANDARDS DEVELOPMENT - INDIRECT
561601	TRANSMISSION SERVICE STUDIES
561701	CLOSED 11/09 - GENERATION INTERCONNECTION STUDIES
561801	MISO DAY 1 SCH 10 - LOAD
561802	MISO DAY 1 SCH 10 - RESERVE
561803	NL MISO D1 SCHEDULE 10 - RELIABILITY PLANNING
561900	LOAD DISPATCH-WELOB - INDIRECT
561901	BALANCING AUTHORITY EXPENSE (LABOR ONLY)
562100	STA EXP-SUBST OPER
563100	OTHER INSP-ELEC TRAN
563900	OTHER INSP-ELEC TRAN - INDIRECT
565001	IND-KY EL CORP LEASE
565002	TRANSMISSION ELECTRIC OSS
565003	TRANSMISSION CHARGES-ISO
565004	TRANSMISSION EXP - BREC
565005	TRANSMISSION ELECTRIC NATIVE LOAD
565006	TRANSMISSION ELECTRIC OSS - MISO
565007	TRANSMISSION ELECTRIC OSS - 3RD PARTY
565014	INTERCOMPANY TRANSMISSION EXPENSE
565016	INTERCOMPANY TRANSMISSION EXPENSE - MUNICIPALS
565024	I/C TRANSMISSION RETAIL EXPENSE - NATIVE LOAD
566100	MISC TRANS EXP-SSTMT
566120	FERC FEES - LOAD
566121	FERC FEES - RESERVE
566122	REACTIVE SUPPLY & VOLTAGE CONTROL - NL
566140	INDEPENDENT OPERATOR
566150	EKPC DEPANCAKING SETTLEMENT
566900	MISC TRANS EXP-SSTMT - INDIRECT
567100	RENTS-ELEC/SUBSTATION OPERATIONS
568100	MTCE/SUPER/ENG-SSTMT
569100	MTCE-STRUCT-SSTMTCE
569101	MAINTENANCE OF COMPUTER HARDWARE
569201	CLOSED 11/09 - MAINTENANCE OF COMPUTER SOFTWARE
569301	CLOSED 11/09 - MAINTENANCE OF COMMUNICATION EQUIPMENT
570100	MTCE-ST EQ-SSTMTCE
570900	CLOSED 11/09 - MTCE-ST EQ-SSTMTCE - INDIRECT
571100	MTCE OF OVERHEAD LINES
571900	CLOSED 11/09 - MTCE OF OVERHEAD LINES - INDIRECT
572100	CLOSED 11/09 - MTCE-DUCTS/MANHOLES
573100	MTCE-MISC TR PLT-SSTMT
575701	MISO DAY 2 SCH 17-MARKET ADMIN FEE-OSS
575702	MISO DAY 2 SCH 16-FTR ADMIN FEE-NL
575703	MISO DAY 2 SCH 17-MARKET ADMIN FEE-NL
575704	MISO DAY 1 SCH 10 - RESERVE
575705	MISO DAY 1 SCH 10 - LOAD
575706	RTO ADMIN (NON-MISO) - NL
575707	CLOSED 11/09 - RTO ADMIN (NON-MISO) - OSS
575708	NL MISO D1 SCHEDULE 10 - MKT ADMIN
580100	OP SUPER/ENG-SSTOPER
580900	OP SUPER/ENG-SSTOPER - INDIRECT
581100	CLOSED 11/09 - SYS CTRL/SWITCH-DIST
581900	SYS CTRL/SWITCH-DIST - INDIRECT
582100	STATION EXP-SSTOPER
583001	OPR-O/H LINES
583002	CLOSED 11/09 - METER LOC/SERV INSPC
583003	O/H LOAD/VOLT TEST
583004	INST/REMV TEMP SERV
583005	CUST COMPL RESP-O/H
583006	CLOSED 11/09 - PCB OIL TEST-O/H
583007	CLOSED 11/09 - CR-INSTALL COST-O/H
583008	INST/REMV TRANSF/REG
583009	INSPC O/H LINE FACIL
583010	LOC O/H ELEC FAC-BUD

Account	Account Description
583100	O/H LINE EXP-SSTOPER
584001	OPR-UNDERGRND LINES
584002	INSPC U/G LINE FACIL
584003	LOAD/VOLT TEST-U/G
584004	CLOSED 03/09 - INST/RMV TMP SER-U/G
584005	RESP-U/G CUST COMPL
584006	CLOSED 11/09 - PCB OIL TEST-U/G
584007	CLOSED 11/09 - CR-INSTALL COST-U/G
584008	INST/RMV/REPL TRANSF
584009	CLOSED 11/09 - OPR-U/G SERVICES
584010	CLOSED 03/09 - LOC U/G ELEC FAC-BUD
585100	STREET LIGHTING AND SIGNAL SYST EXP
586100	METER EXP
586101	INPECT/TEST METERS
586900	METER EXP - INDIRECT
587100	CUST INSTALLATION EXP
588100	MISC DIST EXP-SUBSTATION OPERATIONS
588900	MISC DIST EXP-SUBSTATION OPERATIONS - INDIRECT
589100	RENTS-DISTR / SUBSTAT OPER
590100	MTCE/SUPER/ENG-SSTMT
590900	MTCE/SUPER/ENG-SSTMT - INDIRECT
591002	CLOSED 11/09 - MTCE-BLDG/GRND-DISTR
591003	MTCE-MISC STRUCT-DIS
591006	CLOSED 11/09 - MTCE-FIRE PROT-DISTR
591100	MTCE-STRUCT-SSTMTCE
592001	CLOSED 11/09 - MTCE-CL B SUBSTA EQ
592004	CLOSED 11/09 - MTCE-COM EQ-EL DISTR
592005	MTCE-MISC EQ-EL DIST
592100	MTCE-ST EQ-SSTMTCE
593001	MTCE-POLE/FIXT-DISTR
593002	MTCE-COND/DEVICE-DIS
593003	MTCE-SERVICES
593004	TREE TRIMMING
593005	MINOR EXEMPT EXPENSE
594001	MTCE-ELEC MANHOL ETC
594002	MTCE-U/G COND ETC
594003	MTCE-U/G ELEC SERV
595100	MTCE-TRANSF/REG
596100	MTCE OF STREET LIGHTING AND SIGNALS
597100	MAINTENANCE OF METERS
598100	MTCE OF MISC DISTRIBUTION PLANT
800001	CLOSED 11/09 - GAS WELL HEAD PURCH
803001	GAS TRANS LINE PURCH
803002	PURCHASED GAS REFUND
803003	GAS COST ACTUAL ADJ
803004	GAS COST BALANCE ADJ
803006	PURCHASED GAS - WHOLESALE SALES
803007	WHOLESALE SALES MARGIN
803008	ACQ AND TRANS INCENTIVE
803009	PBR RECOVERY
803010	END USERS GAS PURCHASE (MCF ONLY)
806001	EXCHANGE GAS
807001	PURCH GAS CALC EXP
807002	OTHER PURCH GAS EXP
807003	GAS PROCUREMENT EXP
807004	OTHER GAS TRADING EXPENSE
807401	PURCH GAS CALC EXP
807501	OTHER PURCH GAS EXP
807502	GAS PROCUREMENT EXP
807998	CLOSED 11/09 - GAS SUP-IND LAB ALL
807999	CLOSED 11/09 - GAS SUP-OTH OH ALLOC
808101	GAS W/D FROM STOR-DR
808201	GAS DEL'D TO STOR-CR
810001	GAS-COMP STA FUEL-CR
812010	GAS-FUEL-ELEC GEN-CR - MCF
812011	GAS-FUEL-ELEC GEN-CR - BTU

Account	Account Description
812020	GAS-CITY GATE-CR
812030	GAS-OTH DEPT-CR
812040	GAS-START/STABIL-CR - MCF
812041	GAS-START/STABIL-CR - BTU
813001	OTH GAS SUPPLY EXP
814001	CLOSED 03/09 - GEN ENGR-STORAGE SYS
814002	CLOSED 03/09 - STORAGE-ENGR/EST
814003	SUPV-STOR/COMPR STA
815100	CLOSED 03/09 - MAPS/RECORDS-U/G STO
816100	WELLS EXPENSE
817100	LINES EXPENSE
818100	COMPR STATION EXP
819100	COMPR STA FUEL-U/G
820100	CLOSED 11/09 - COMPR STA MEAS/REG
821100	PURIFICATION EXP
823100	GAS LOSSES
824100	OPR-U/G STO/COMPR
825100	ROYALTIES
826100	RENTS-STORAGE FIELDS
830100	MTCE SUPRV AND ENGR - STOR COMPR
831100	CLOSED 11/09 - MTCE-STRUCT-U/G STOR
832100	MTC-RESERVOIRS/WELLS
833100	MTCE-LINES
834100	MTCE-COMP STA EQUIP
835100	MTCE-M/R EQ-COMPR
836100	MTCE-PURIFICATION EQUIP
837100	MTCE-OTHER EQUIP
850100	OPR SUPV AND ENGR
851100	SYS CTRL/DSPTCH-GAS
852100	OPR-COM EQ-GAS TRANS
856100	MAINS EXPENSES
857100	CLOSED 11/09 - MEAS/REG STA EXP
859100	OTH GAS TRANS EXP
860100	RENTS-GAS TRANS
861100	CLOSED 11/09 - SUPV-MTCE-GAS TRANS
863100	MTCE-GAS MAINS-TRANS
867100	CLOSED 11/09 - MTCE-OTH TRANS EQ
870100	OPR SUPV/ENGR - DISTR
871100	DISTR LOAD DISPATCH
874001	OTHER MAINS/SERV EXP
874002	LEAK SUR-DIST MN/SVC
874003	CLOSED 03/09 - LEAK SURVEY-SERVICE
874004	LOCATE MAIN PER RQST
874005	CHEK STOP BOX ACCESS
874006	PATROLLING MAINS
874007	CHEK/GREASE VALVES
874008	OPR-ODOR EQ
874009	CLOSED 03/09 - LOC/INSP VALVE BOXES
874010	CLOSED 03/09 - CUT GRASS RT OF WAY
875100	MEAS/REG STA-GENERAL
876100	MEAS/REG STA-INDUSTRIAL
877100	MEAS/REG STA-CITY GATE
878100	METER/REG EXPENSE
879100	CUST INSTALL EXPENSE
880016	GAS LOST / UNACCT FOR (MCF)
880100	OTH GAS DISTR EXPENSE
880900	OTH GAS DISTR EXPENSE - INDIRECT
881100	RENTS-GAS DISTR
885100	SUPV-MTCE-GAS DISTR
886100	MTCE-GAS DIST STRUCT
887100	MTCE-GAS MAINS-DISTR
889100	MTCE-M/R STA EQ-GENL
890100	MTCE-M/R STA EQ-INDL
891100	MTCE-M/R ST EQ-CITY GATE
892100	MTCE-OTH SERVICES
893100	MTCE-METER/HOUSE REG

Account	Account Description
894100	MTCE-OTHER EQUIP
901001	SUPV-CUST ACCTS
901900	SUPV-CUST ACCTS - INDIRECT
902001	METER READ-SERV AREA
902002	METER READ-CLER/OTH
902003	METER READ-DIST 25
902004	LABOR REL-CUST ACCTS
902900	METER READ-SERV AREA - INDIRECT
903001	AUDIT CUST ACCTS
903002	BILL SPECIAL ACCTS
903003	PROCESS METER ORDERS
903004	CLOSED 03/09 - A/R-GUAR/UNCOLL
903005	COORD EQUAL PMT PLAN
903006	CUST BILL/ACCTG
903007	PROCESS PAYMENTS
903008	INVEST THEFT OF SVC
903009	PROC EXCEPTION PMTS
903010	PROC TELLER PAYMENTS
903011	MAINTENANCE-CIS
903012	PROC CUST CNTRT/ORDR
903013	HANDLE CREDIT PROBS
903014	CLOSED 03/09 - PROCESS HOLD ORDERS
903016	CLOSED 03/09 - LEASOR ACCT MTCE
903017	CLOSED 03/09 - PROC CUSTOMER MAIL
903018	CLOSED 03/09 - ANS INTERNAL CALLS
903019	CLOSED 03/09 - COLL FIELD WORK PREP
903020	CLOSED 03/09 - PROC DEPOSIT REQUEST
903021	CLOSED 03/09 - PROC RETURNED CHECKS
903022	COLL OFF-LINE BILLS
903023	PROC BANKRUPT CLAIMS
903024	COLLECT SUNDRY BILLS
903025	MTCE-ASST PROGRAMS
903029	CLOSED 03/09 - CALC FAST METER RPT
903030	PROC CUST REQUESTS
903031	PROC CUST PAYMENTS
903032	DELIVER BILLS-REG
903033	CLOSED 03/09 - ROB/THEFT LOSS
903034	DISC/RECONNECT SERV
903035	COLLECTING-OTHER
903036	CUSTOMER COMPLAINTS
903037	CLOSED 03/09 - DELIVER DELINQ BILLS
903038	MISC CASH OVERAGE/SHORTAGE
903101	CLOSED 11/09 - RENTS-CUST ACCTS
903901	AUDIT CUST ACCTS - INDIRECT
903902	BILL SPECIAL ACCTS - INDIRECT
903903	PROCESS METER ORDERS - INDIRECT
903906	CUST BILL/ACCTG - INDIRECT
903907	PROCESS PAYMENTS - INDIRECT
903909	PROC EXCEPTION PMTS - INDIRECT
903912	PROC CUST CNTRT/ORDR - INDIRECT
903930	PROC CUST REQUESTS - INDIRECT
903931	PROC CUST PAYMENTS - INDIRECT
903936	CUSTOMER COMPLAINTS - INDIRECT
904001	UNCOLLECTIBLE ACCTS
904002	UNCOLLECTABLE ACCTS - WHOLÉSALE
904003	UNCOLL ACCTS - A/R MISC
905001	MISC CUST SERV EXP
905002	MISC CUST BILL/ACCTG
905003	MISC COLLECTING EXP
905900	MISC CUST SERV EXP - INDIRECT
907001	SUPV-CUST SER/INFO
907900	SUPV-CUST SER/INFO - INDIRECT
908001	CUST MKTG/ASSIST
908002	RES CONS/ENG ED PROG
908003	RCS EXHIB/ADVER/PUB
908004	RCS ENERGY AUDIT

Account	Account Description
908005	DSM CONSERVATION PROG
908008	EXHIB/DEMO-SER/INFO
908009	MISC MARKETING EXP
908901	CUST MKTG/ASSIST - INDIRECT
908902	RES CONS/ENG ED PROG - INDIRECT
908903	RCS EXHIB/ADVER/PUB - INDIRECT
908908	EXHIB/DEMO-SER/INFO - INDIRECT
908909	MISC MARKETING EXP - INDIRECT
909001	PUBLIC INFO-SER/INFO
909002	BILL INSERT-SER/INFO
909003	OTH CUST PUB-SER/INF
909004	MISC CUST COM-SER/IN
909005	MEDIA RELATIONS
909007	CLOSED 03/09 - COMMUN REL-SER/INFO
909008	CLOSED 03/09 - RADIO ADVER-SER/INFO
909009	CLOSED 03/09 - TV ADVER-SER/INFO
909010	PRINT ADVER-SER/INFO
909011	OTH ADVER-SER/INFO
909012	PUB INFO SAL-SER/INF
909013	SAFETY PROGRAMS
909900	CLOSED 11/09 - PUBLIC INFO-SER/INFO - INDIRECT
910001	MISC CUST SER/INFO
910900	MISC CUST SER/INFO - INDIRECT
911001	CLOSED 11/09 - SUPERVISION-SALES
912001	ECON DEVEL RESEARCH
912002	CLOSED 11/09 - MARKET RESEARCH
912003	GEN MKTG AND MKTG PGMS
912004	MKT OPP ASSESSMENT
912005	MARKET MANAGEMENT
913001	CLOSED 11/09 - PUBLIC INFO-SALES
913002	EXHIB/DEMO-SALES
913003	CLOSED 11/09 - BILL INSERT-SALES
913004	CLOSED 11/09 - OTH CUST PUB-SALES
913005	CLOSED 11/09 - MISC CUST COM-SALES
913006	MEDIA RELATIONS
913008	CLOSED 11/09 - COMMUN REL-SALES
913009	CLOSED 11/09 - RADIO ADVER-SALES
913012	OTH ADVER-SALES
916001	MISC SALES EXP
920001	CLOSED 11/08 - OFFICERS' SALARIES
920100	OTHER GENERAL AND ADMIN SALARIES
920900	OTHER GENERAL AND ADMIN SALARIES - INDIRECT
920901	CLOSED 11/08 - OFFICERS SALARIES- INDIRECT
921001	CLOSED 12/08 - EXP-OFFICERS/EXEC
921002	EXP-GEN OFFICE EMPL
921003	GEN OFFICE SUPPL/EXP
921004	OPR-GEN OFFICE BLDG
921005	PRORATED DISCOUNTS
921901	CLOSED 12/08 - EXP-OFFICERS/EXEC-INDIRECT
921902	INDIRECT EMPLOYEE OFFICE EXPENSE ALLOCATION
921903	GEN OFFICE SUPPL/EXP - INDIRECT
922001	A/G SAL TRANSFER-CR
922002	OFF SUPP/EXP TRAN-CR
922003	TRIMBLE CTY TRAN-CR
923100	OUTSIDE SERVICES
923101	OUTSIDE SERVICES - AUDIT FEES - PWC
923102	OUTSIDE SERVICES - TAX SERVICES - PWC
923103	OUTSIDE SERVICES - NON-AUDIT SERVICES - PWC
923301	OUTSIDE SERVICES - AUDIT FEES - OTHER
923302	OUTSIDE SERVICES - TAX SERVICES - OTHER
923303	OUTSIDE SERVICES - NON-AUDIT SERVICES - OTHER
923900	OUTSIDE SERVICES - INDIRECT
924100	PROPERTY INSURANCE
925001	PUBLIC LIABILITY
925002	WORKERS' COMP INS
925003	AUTO LIABILITY

Account	Account Description
925004	SAFETY AND INDUSTRIAL HEALTH
925005	CLOSED 11/09 - KY OCCUPATIONAL SAFETY AND HEALTH ADMIN COMPL
925012	CLOSED 01/09 - WORKERS' COMP INS-A&G
925022	CLOSED 01/09 - WORKERS' COMP INS-ELECTRIC COS
925023	CLOSED 01/09 - WORKERS' COMP INS-GAS COS
925024	CLOSED 01/09 - WORKERS' COMP INS-OTHER COS
925025	CLOSED 01/09 - WORKERS COMP - COAL RESALE
925026	CLOSED 01/09 - WORKERS COMP - SELLING EXP
925027	CLOSED 01/09 - WORKERS COMP - SELLING - INDIRECT
925100	OTHER INJURIES AND DAMAGES
925902	WORKERS' COMP INS - INDIRECT
925904	SAFETY & INDUSTRIAL HEALTH - INDIRECT
925912	CLOSED 01/09 - WORKERS' COMP INS INDIRECT-A&G
925922	CLOSED 01/09 - WORKERS' COMP INS-INDIRECT-ELECTRIC COS
925923	CLOSED 01/09 - WORKERS' COMP INS-INDIRECT-GAS COS
925924	CLOSED 01/09 - WORKERS' COMP INS-INDIRECT-OTHER COS
926001	TUITION REFUND PLAN
926002	LIFE INS-EXP
926003	MEDICAL INS-EXP
926004	DENTAL INS-EXP
926005	LONG TERM DISABILITY
926012	CLOSED 01/09 - LIFE INS EXP - A&G
926013	CLOSED 01/09 - MEDICAL INS EXP - A&G
926014	CLOSED 01/09 - DENTAL INS EXP - A&G
926015	CLOSED 01/09 - LONG TERM DISABILITY - A&G
926019	OTHER BENEFITS AND ADMINISTRATIVE FEES (BURDEN)
926022	CLOSED 01/09 - LIFE INS EXP - ELECTRIC COS
926023	CLOSED 01/09 - MEDICAL INS EXP - ELECTRIC COS
926024	CLOSED 01/09 - DENTAL INS EXP - ELECTRIC COS
926025	CLOSED 01/09 - LONG TERM DISABILITY - ELECTRIC COS
926032	CLOSED 01/09 - LIFE INS EXP - GAS COS
926033	CLOSED 01/09 - MEDICAL INS EXP - GAS COS
926034	CLOSED 01/09 - DENTAL INS EXP - GAS COS
926035	CLOSED 01/09 - LONG TERM DISABILITY - GAS COS
926042	CLOSED 01/09 - LIFE INS EXP - OTHER COS
926043	CLOSED 01/09 - MEDICAL INS EXP - OTHER COS
926044	CLOSED 01/09 - DENTAL INS EXP - OTHER COS
926045	CLOSED 01/09 - LONG TERM DISABILITY - OTHER COS
926100	EMPLOYEE BENEFITS - NON-BURDEN
926101	PENSION-EXP
926102	401(K)
926103	CLOSED 11/09 - SEPARATION ALLOWANCE
926104	RETIREE MEDICAL
926105	FAS112-POST EMP BEN
926106	POST RETIRE BENEFITS
926107	POST RETIRE BENEFITS - VA
926108	POST RETIRE BENEFITS - FERC
926109	CLOSED 11/09 - EXPECTED RETURN ON PLAN ASSETS
926110	EMPLOYEE WELFARE
926112	PENSION EXP- VA
926113	PENSION EXP- FERC
926115	ADOPTION ASSISTANCE PROGRAM
926116	RETIREMENT INCOME ACCT EXP
926117	PENSION INTEREST EXP
926118	FASB 106 INTEREST EXP
926119	CLOSED 01/09 - EXPECTED RETURN ON PLAN ASSETS - AG
926121	CLOSED 01/09 - PENSION EXP - A&G
926122	CLOSED 01/09 - 401(K) A&G
926123	CLOSED 01/09 - FAS 112 POST EMP BENE - A&G
926124	CLOSED 01/09 - POST RETIRE BENEFITS A&G
926126	CLOSED 01/09 - RETIREMENT INCOME ACCOUNT EXP - AG
926127	CLOSED 01/09 - PENSION INTEREST EXP - AG
926128	CLOSED 01/09 - FASB 106 INTEREST EXP - AG
926129	CLOSED 01/09 - EXPECTED RETURN ON PLAN ASSETS - SELLING
926131	CLOSED 01/09 - PENSION EXP - ELECTRIC COS
926132	CLOSED 01/09 - 401(K) - ELECTRIC COS

Account	Account Description
926133	CLOSED 01/09 - FAS112-POST EMP BENE - ELECTRIC COS
926134	CLOSED 01/09 - POST RETIRE BENEFITS - ELECTRIC COS
926136	CLOSED 01/09 - RETIREMENT INCOME ACCOUNT EXP - ELECT COS
926137	CLOSED 01/09 - PENSION INTEREST EXP - ELECT COS
926138	CLOSED 01/09 - FASB 106 INTEREST EXP - ELECT COS
926139	CLOSED 11/09 - AMORTIZATION GAINS/LOSSES/PRIOR SERVICE COST
926141	CLOSED 01/09 - PENSION EXP - GAS COS
926142	CLOSED 01/09 - 401(K) GAS COS
926143	CLOSED 01/09 - FAS112-POST EMP BENE - GAS COS
926144	CLOSED 01/09 - POST RETIRE BENEFITS - GAS COS
926146	CLOSED 01/09 - RETIREMENT INCOME ACCOUNT EXP - GAS COS
926147	CLOSED 01/09 - PENSION INTEREST EXP - GAS COS
926148	CLOSED 01/09 - FASB 106 INTEREST EXP - GAS COS
926149	CLOSED 01/09 - AMORTIZATION GAINS/LOSSES/PRIOR SERVICE COST - AG
926151	CLOSED 01/09 - PENSION EXP - OTHER COS
926152	CLOSED 01/09 - 401(K) OTHER COS
926153	CLOSED 01/09 - FAS112-POST EMP BENE - OTHER COS
926154	CLOSED 01/09 - POST RETIRE BENEFITS - OTHER COS
926156	CLOSED 01/09 - RETIREMENT INCOME ACCOUNT EXP - OTHER COS
926157	CLOSED 01/09 - PENSION INTEREST EXP - OTHER COS
926158	CLOSED 01/09 - FASB 106 INTEREST EXP - OTHER COS
926159	CLOSED 01/09 - AMORTIZATION GAINS/LOSSES/PRIOR SERVICE COST - SELLING
926161	CLOSED 01/09 - PENSIONS - COAL RESALE
926162	CLOSED 01/09 - 401K - COAL RESALE
926163	CLOSED 01/09 - FASB 112 - COAL RESALE
926164	CLOSED 01/09 - FASB 106 - COAL RESALE
926166	CLOSED 01/09 - RETIREMENT INCOME - COAL RESALE
926167	CLOSED 01/09 - PENSION INTEREST EXPENSE - COAL RESALE
926168	CLOSED 01/09 - FASB 106 INTEREST EXPENSE - COAL RESALE
926169	CLOSED 01/09 - DENTAL INSURANCE - COAL RESALE
926170	CLOSED 01/09 - GROUP LIFE INSURANCE - COAL RESALE
926171	CLOSED 01/09 - LONG TERM DISABILITY - COAL RESALE
926172	CLOSED 01/09 - MEDICAL INSURANCE - COAL RESALE
926181	CLOSED 01/09 - PENSIONS - SELLING EXP
926182	CLOSED 01/09 - 401K - SELLING EXP
926183	CLOSED 01/09 - FASB 112 - SELLING EXP
926184	CLOSED 01/09 - FASB 106 - SELLING EXP
926186	CLOSED 01/09 - RETIREMENT INCOME - SELLING EXP
926187	CLOSED 01/09 - PENSION INTEREST EXPENSE - SELLING EXP
926188	CLOSED 01/09 - FASB 106 INTEREST EXPENSE - SELLING EXP
926189	CLOSED 01/09 - DENTAL INSURANCE - SELLING EXP
926190	CLOSED 01/09 - GROUP LIFE INSURANCE - SELLING EXP
926191	CLOSED 01/09 - LONG TERM DISABILITY - SELLING EXP
926192	CLOSED 01/09 - MEDICAL INSURANCE - SELLING EXP
926901	TUITION REFUND PLAN - INDIRECT
926902	LIFE INS-EXP - INDIRECT
926903	MEDICAL INS-EXP - INDIRECT
926904	DENTAL INS-EXP - INDIRECT
926905	LONG TERM DISABILITY INDIRECT
926910	EMPLOYEE WELFARE - INDIRECT
926911	PENSION-EXP - INDIRECT
926912	401(K) - INDIRECT
926915	FAS112-POST EMP BEN - INDIRECT
926916	POST RETIRE BENEFITS - INDIRECT
926917	PENSION INTEREST EXP - INDIRECT
926918	FASB 106 INTEREST EXP - INDIRECT
926919	OTHER BENEFITS AND ADMINISTRATIVE FEES - INDIRECT (BURDEN)
926920	CLOSED 01/09 - PENSION INTEREST EXP - INDIRECT - AG
926921	CLOSED 01/09 - FASB 106 INTEREST EXP - INDIRECT - AG
926922	CLOSED 01/09 - LIFE INS EXP INDIRECT A&G
926923	CLOSED 01/09 - MEDICAL INS EXP INDIRECT - A&G
926924	CLOSED 01/09 - DENTAL IS EXP INDIRECT A&G
926925	CLOSED 01/09 - LT DISABILITY INDIRECT A&G
926926	CLOSED 01/09 - PENSION EXP - INDIRECT A&G
926927	CLOSED 01/09 - 401(K) INDIRECT A&G
926929	CLOSED 01/09 - FAS112 POST EMP BENE - INDIRECT A&G

Account	Account Description
926930	CLOSED 01/09 - POST RETIRE BENEFITS - INDIRECT A&G
926932	CLOSED 01/09 - LIFE INS EXP INDIRECT - ELECTRIC COS
926933	CLOSED 01/09 - MEDICAL INS EXP - INDIRECT ELECTRIC COS
926934	CLOSED 01/09 - DENTAL INS EXP - INDIRECT ELECTRIC COS
926935	CLOSED 01/09 - LONG TERM DISABILITY INDIRECT ELECTRIC COS
926936	CLOSED 01/09 - PENSION EXP INDIRECT ELECTRIC COS
926937	CLOSED 01/09 - 401K INDIRECT ELECTRIC COS
926939	CLOSED 01/09 - FAS112 POST EMP BENE - INDIRECT ELECTRIC COS
926940	CLOSED 01/09 - POST RETIRE BENEFITS INDIRECT ELECTRIC COS
926941	CLOSED 01/09 - PENSION INTEREST EXP - INDIRECT - ELECT COS
926942	CLOSED 01/09 - FASB 106 INTEREST EXP - INDIRECT - ELECT COS
926950	CLOSED 01/09 - PENSION INTEREST EXP - INDIRECT - GAS COS
926951	CLOSED 01/09 - FASB 106 INTEREST EXP - INDIRECT - GAS COS
926952	CLOSED 01/09 - LIFE INS EXP INDIRECT - GAS COS
926953	CLOSED 01/09 - MEDICAL INS EXP INDIRECT - GAS COS
926954	CLOSED 01/09 - DENTAL INS EXP INDIRECT - GAS COS
926955	CLOSED 01/09 - LONG TERM DISABILITY INDIRECT - GAS COS
926956	CLOSED 01/09 - PENSION EXP INDIRECT - GAS COS
926957	CLOSED 01/09 - 401K INDIRECT - GAS COS
926959	CLOSED 01/09 - FAS112 POST EMP BENEFITS INDIRECT - GAS COS
926960	CLOSED 01/09 - FAS106 POST RETIRE BENEFITS INDIRECT - GAS COS
926970	CLOSED 01/09 - PENSION INTEREST EXP - INDIRECT - OTHER COS
926971	CLOSED 01/09 - FASB 106 INTEREST EXP - INDIRECT - OTHER COS
926972	CLOSED 01/09 - LIFE INS EXP INDIRECT - OTHER COS
926973	CLOSED 01/09 - MEDICAL INS EXP INDIRECT- OTHER COS
926974	CLOSED 01/09 - DENTAL INS EXP - INDIRECT - OTHER COS
926975	CLOSED 01/09 - LONG TERM DISABILITY INDIRECT - OTHER COS
926976	CLOSED 01/09 - PENSION EXP INDIRECT - OTHER COS
926977	CLOSED 01/09 - 401K INDIRECT - OTHER COS
926979	CLOSED 01/09 - FAS112 POST EMP BENEFITS INDIRECT - OTHER COS
926980	CLOSED 01/09 - FAS106 POST RETIRE BENEFITS INDIRECT - OTHER COS
926982	CLOSED 01/09 - 401K - SELLING - INDIRECT
926983	CLOSED 01/09 - DENTAL INSURANCE - SELLING - INDIRECT
926984	CLOSED 01/09 - FASB 106 - SELLING - INDIRECT
926985	CLOSED 01/09 - FASB 112 - SELLING - INDIRECT
926986	CLOSED 01/09 - GROUP LIFE INSURANCE - SELLING - INDIRECT
926987	CLOSED 01/09 - LONG TERM DISABILITY - SELLING - INDIRECT
926988	CLOSED 01/09 - MEDICAL INSURANCE - SELLING - INDIRECT
926989	CLOSED 01/09 - PENSIONS - SELLING - INDIRECT
926990	RETIREMENT INCOME - SELLING - INDIRECT
926991	CLOSED 01/09 - PENSION INTEREST EXPENSE - SELLING - INDIRECT
926992	CLOSED 01/09 - FASB 106 INTEREST EXPENSE - SELLING - INDIRECT
927001	ELEC SUPPL W/O CH-DR
927002	OTH ITEMS W/O CH-DR
927003	CITY OF LOU GAS FRAN
928001	FORMAL CASES-REG COM
928002	REG UPKEEP ASSESSMTS
928003	AMORTIZATION OF RATE CASE EXPENSES
928004	CLOSED 03/09 - AMORTIZATION OF ESM AUDIT EXPENSES
928005	CLOSED 03/09 - AMORTIZATION OF MGMT AUDIT EXPENSES
928006	FORMAL CASES - TENNESSEE
928007	FORMAL CASES - VIRGINIA
929001	FRANCHISE REQMTS-CR
929002	ELEC USED-ELEC DEPT
929003	GAS USED-GAS DEPT
929005	ELECTRICITY USED BY ELECTRIC DEPARTMENT - ODP
929006	KWH SOURCES - ODP
929007	ODP FREE LIGHTING
930101	GEN PUBLIC INFO EXP
930191	GEN PUBLIC INFO EXP - INDIRECT
930201	MISC CORPORATE EXP
930202	ASSOCIATION DUES
930203	RESEARCH WORK
930204	CLOSED 03/09 - STOCKHOLDERS BULLETIN
930205	CLOSED 03/09 - OTH FIN PUBLICATIONS
930206	CLOSED 03/09 - RECRUITING EXPENSE

Account	Account Description
930207	OTHER MISC GEN EXP
930210	CLOSED 03/09 - STOCK PURCHASE COMMISSIONS
930217	CLOSED 03/09 - AMORTIZED MGP EXPENSE
930218	CLOSED 03/09 - DEFERRED COMPENSATION AMORTIZATION EXPENSE
930221	CLOSED 03/09 - VDT WORKFORCE REDUCTION
930222	CLOSED 03/09 - E.ON MERGER EXPENSE
930250	BROKER FEES
930251	CLOSED 03/09 - AMORTIZATION OF RATE CASE EXP.
930252	CLOSED 03/09 - AMORTIZATION OF ESM AUDIT EXP.
930253	CLOSED 03/09 - AMORTIZATION OF MGMT. AUDIT EXP.
930272	ASSOCIATION DUES - INDIRECT
930273	RESEARCH WORK - INDIRECT
930274	RESEARCH AND DEVELOPMENT EXPENSES - INDIRECT
930277	OTHER MISC GEN EXP - INDIRECT
930902	ASSOCIATION DUES - INDIRECT
930903	RESEARCH WORK - INDIRECT
930904	RESEARCH AND DEVELOPMENT EXPENSES
930907	OTHER MISC GEN EXP - INDIRECT
931004	RENTS-CORPORATE HQ
931100	RENTS-OTHER
935101	MTCE-GEN PLANT
935201	MTCE-GEN OFF FUR/EQ
935203	SOFTWARE MTCE AGREEMENTS
935301	MTCE-COMMUNICATION EQ
935391	MTCE-COMMUNICATION EQ - INDIRECT
935401	MTCE-OTH GEN EQ
935402	MAINT. OF NON-BONDABLE GENERAL PLANT
935403	MNTC BONDABLE PROPERTY
935488	MTCE-OTH GEN EQ - INDIRECT
935491	ARGENTINE NONLABOR G&A EXPENSE
935496	ARGENTINE LABOR EXPENSE
999999	GL TO PA INTERFACE

**Louisville Gas and Electric Company
Case No. 2009-00549
Historical Test Period Filing Requirements**

**Filing Requirement
807 KAR 5:001 Section 10(6)(k)
Sponsoring Witness: S. Bradford Rives**

Description of Filing Requirement:

The independent auditor's annual opinion report, with any written communication from the independent auditor to the utility which indicates the existence of a material weakness in the utility's internal controls.

Response:

The Company has not received any written communication from its auditor that there are any material weaknesses in the Company's internal controls.

See attached.

Independent Auditor's Annual Opinion Report

Report of Independent Auditors

To the Shareholder of Louisville Gas and Electric Company:

In our opinion, the accompanying balance sheets and the related statements of capitalization, income, retained earnings, cash flows and comprehensive income present fairly, in all material respects, the financial position of Louisville Gas and Electric Company at December 31, 2008 and 2007, and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America. Also in our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December 31, 2008, based on criteria established in *Internal Control - Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). The Company's management is responsible for these financial statements, for maintaining effective internal control over financial reporting and for its assertion of the effectiveness of internal control over financial reporting, included in "Controls and Procedures" appearing on page 19 of the 2008 Louisville Gas and Electric Company financial statements and additional information. Our responsibility is to express opinions on these financial statements and on the Company's internal control over financial reporting based on our audits (which was an integrated audit in 2008). We conducted our audits of the financial statements in accordance with auditing standards generally accepted in the United States of America and our audit of internal control over financial reporting in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement and whether effective internal control over financial reporting was maintained in all material respects. Our audits of the financial statements included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit of internal control over financial reporting included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. Our audits also included performing such other procedures as we considered necessary in the circumstances. We believe that our audits provide a reasonable basis for our opinions.

A company's internal control over financial reporting is a process affected by those charged with governance, management, and other personnel, designed to provide reasonable assurance regarding the preparation of reliable financial statements in accordance with accounting principles generally accepted in the United States of America. A company's internal control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and those charged with governance; and (iii) provide reasonable assurance regarding prevention, or timely detection and correction of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent, or detect and correct misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

PricewaterhouseCoopers LLP
Louisville, Kentucky
March 18, 2009