



RECEIVED

MAR 25 2010

PUBLIC SERVICE
COMMISSION

March 19, 2010

Kentucky Public Service Commission
P.O. Box 615
211 Sower Boulevard
Frankfort, Kentucky 40602-0615

Attn: Executive Director

Dear Sirs:

Enclosed, you will find an original and four copies of the Kentucky Frontier Gas LLC journal entries pursuant to order 2008-348. It came to my attention yesterday, that the Commission had not yet received these entries. Please accept my sincerest apologies as I believed they had been sent.

Thank you for your help and consideration.

Sincerely,

A handwritten signature in cursive script that reads "Margaret Bostow".

Margaret Bostow
Accountant

JOURNAL ENTRIES
KENTUCKY FRONTIER GAS LLC

07/10/2009

ACCT #		DEBIT	CREDIT	2007 BOOKS
MIKE LITTLE GAS:				
131	CASH		\$322,000.00	
101	GAS PLANT IN SERVICE	\$324,379.00		\$324,379.00
108	ACCUMULATED DEPRECIATION	-\$334,856.00		-\$334,856.00
114	GAS PLANT ACQUISITION ADJUSTMENT	\$332,477.00		
	TOTALS	\$322,000.00	\$322,000.00	-\$10,477.00
BELFRY GAS INC:				
131	CASH		\$502,000.00	
101	GAS PLANT IN SERVICE	\$358,285.00		\$358,285.00
108	ACCUMULATED DEPRECIATION	-\$485,627.00		-\$485,627.00
114	GAS PLANT ACQUISITION ADJUSTMENT	\$629,342.00		
	TOTALS	\$502,000.00	\$502,000.00	-\$127,342.00
EAST KENTUCKY UTILITIES INC:				
131	CASH		\$1,075,000.00	
101	GAS PLANT IN SERVICE	\$1,091,796.00		\$1,091,796.00
108	ACCUMULATED DEPRECIATION	-\$1,102,031.00		-\$1,102,031.00
114	GAS PLANT ACQUISITION ADJUSTMENT	\$1,085,235.00		
	TOTALS	\$1,075,000.00	\$1,075,000.00	-\$10,235.00

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