



Steven L. Beshear
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J. Gregory Cornett
Senior Corporate Attorney
E.ON U.S. LLC
220 West Main Street
Louisville, KY 40202

January 4, 2008

RE: Case No. 2008-00007
Louisville Gas and Electric Company
(Declaratory Order)

Authorization to cease annual filing of FERC Form 2

This letter is to acknowledge receipt of initial filing in the above case. The filing was date-stamped received January 4, 2008 and has been assigned Case No. 2008-00007. In all future correspondence or filings in connection with this case, please reference the above case number.

If you need further assistance, please contact my staff at (502) 564-3940.

Sincerely,

A handwritten signature in black ink, appearing to read "Beth O'Donnell".

Beth O'Donnell
Executive Director

BOD/rs