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VIA OVERNIGHT MAIL

March 22, 2005

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MAR 23 2005

PUBLIC SERVICE
COMMISSION

Beth A. O'Donnell, Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40602

Re: Case No. 2004-00426 & 2004-00421

Dear Ms. O'Donnell:

Please find enclosed the original and twelve copies each of the Direct Testimony and Exhibits of Stephen J. Baron, Lane Kollen and Richard A. Baudino on behalf of the Kentucky Industrial Utility Customers, Inc. filed in the above-referenced matters.

By copy of this letter, all parties listed on the attached Certificate of Service been served. Please place this document of file.

Very Truly Yours,



Michael L. Kurtz, Esq.
BOEHM, KURTZ & LOWRY

MLKkev
Attachment

cc: Certificate of Service
A. W. Turner, Esq.

CERTIFICATE OF SERVICE


I hereby certify that a copy of the foregoing was served by mailing a true and correct copy, by regular, U.S. mail (unless otherwise noted) to all parties on the 22nd day of March, 2005.

Honorable Elizabeth E. Blackford
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Utility & Rate Intervention Division
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Michael L. Kurtz, Esq.

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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PUBLIC SERVICE
COMMISSION

IN THE MATTER OF:

THE APPLICATION OF KENTUCKY UTILITIES)
COMPANY FOR A CERTIFICATE OF PUBLIC)
CONVENIENCE AND NECESSITY TO)
CONSTRUCT FLUE GAS DESULFURIZATION) CASE NO.
SYSTEMS AND APPROVAL OF ITS 2004) 2004-00426
COMPLIANCE PLAN FOR RECOVERY BY)
ENVIRONMENTAL SURCHARGE)

IN THE MATTER OF:

THE APPLICATION OF LOUISVILLE GAS)
AND ELECTRIC COMPANY FOR APPROVAL) CASE NO.
OF ITS 2004 COMPLIANCE PLAN FOR) 2004-00421
RECOVERY BY ENVIRONMENTAL SURCHARGE)

DIRECT TESTIMONY AND EXHIBITS OF

LANE KOLLEN
STEPHEN J. BARON
RICHARD A. BAUDINO

ON BEHALF OF THE
KENTUCKY INDUSTRIAL UTILITY CUSTOMERS, INC.

David F. Boehm, Esq.
Michael L. Kurtz, Esq.
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INDUSTRIAL UTILITY CUSTOMERS, INC.**