



Ernie Fletcher
Governor

Mark David Goss
Chairman

Teresa J. Hill, Secretary
Environmental and Public
Protection Cabinet

Commonwealth of Kentucky
Public Service Commission
211 Sower Blvd.
P.O. Box 615
Frankfort, Kentucky 40602-0615
Telephone: (502) 564-3940
Fax: (502) 564-3460
psc.ky.gov

John W. Clay
Commissioner

Christopher L. Lilly
Commissioner
Department of Public Protection

October 30, 2006

Kent W. Blake
Director State Regulations and Rates
Kentucky Utilities Company
220 W. Main Street
P. O. Box 32010
Louisville, KY 40232-2010

RE: Case No. 2006-00456
Kentucky Utilities Company
(Accounting Deferral)

Accounting Treatment relating to Income Tax Expense

This letter is to acknowledge receipt of initial application in the above case. The application was date-stamped received October 27, 2006 and has been assigned Case No. 2006-00456. 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/sh

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Gregory J. Meiman
Louisville Gas and Electric Company
P. O. Box 32010
Louisville, KY 40232-2010

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Honorable Allyson K. Sturgeon
Attorney at Law
E.ON U.S., LLC
220 West Main Street
Louisville, KY 40202

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