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Caroline Pitt Clark
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E.ON U.S. Services, Inc.
220 West Main Street
Louisville, KY 40202

September 19, 2007

RE: Case No. 2007-00410
Louisville Gas and Electric Company
(Tariffs)

This letter is to acknowledge receipt of initial application in the above case. The application was date-stamped received September 14, 2007 and has been assigned Case No. 2007-00410. 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,

Beth O'Donnell
Executive Director

BOD/sa



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