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October 14, 2008

Dennis G. Howard II
Assistant Attorney General
Office of the Kentucky Attorney General
Office of Rate Intervention
1024 Capital Center Drive, Suite 200
Frankfort, KY 40601-8204

COPY

RE: Application of Kentucky Utilities Company for an Adjustment of Base Rates
Case No. 2008-00251

Application of Kentucky Utilities Company to File Depreciation Study
Case No. 2007-00565

Application of Louisville Gas and Electric Company for an Adjustment of Its
Electric and Gas Base Rates
Case No. 2008-00252

Application of Louisville Gas and Electric Company to File Depreciation Study
Case No. 2007-00564

Dear Dennis:

I am writing in response to your email of October 13, 2008 at approximately 6:19 pm. I am apologizing for the language in my pleading (i.e., "red herring") which offended the Office of the Attorney General. It was not my intention to do so.

Again, if the use of the phrase in any way offended your Office, I apologize. We have worked well together for several years and I think this good working relationship has served the Commonwealth, the Companies and their customers well.

Sincerely,


Kendrick R. Riggs

KRR:ec

Dennis G. Howard II
October 14, 2008
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cc: Parties of Record
Stephanie L. Stumbo, Executive Director
Richard G. Raff, Staff Counsel