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November 16, 2010

E.ON U.S. LLC
Attention: Allyson Sturgeon
220 West Main Street
Louisville, Kentucky 40202

Re: Louisville Gas and Electric Company
Petition for Confidential Protection received 9/30/10
PSC Reference #: 2010-00267

Dear Ms. Sturgeon:

The Public Service Commission has received the Petition for Confidential Protection you filed on October 21, 2010 on behalf of Louisville Gas and Electric Company ("LG&E") to protect certain information filed with the Commission as confidential pursuant to Section 7 of 807 KAR 5:001 and KRS 61.878. The information you seek to have treated as confidential is identified as being contained in LG&E's Responses to Post-Hearing Data Request No. 1. The information is more particularly described as coal bid analysis information which reveals the business model used and the procedure to evaluate bids for coal supply.

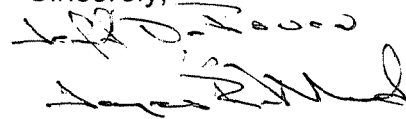
Your justification for having the Commission handle this material as confidential is that the public disclosure of the information would compromise LG&E's competitive position in the industry, which would result in an unfair commercial advantage to its competitors.

Based on a review of the information and pursuant to KRS 61.878 and 807 KAR 5:001, Section 7, the Commission has determined that the information requested to be held confidential is of a proprietary nature, which if publicly disclosed would permit an unfair commercial advantage to LG&E's competitors. Therefore, the information requested to be treated as confidential **meets the criteria for confidential protection** and will be maintained as a nonpublic part of the Commission's file in this case. The procedure for usage of confidential materials during formal proceedings may be found at Section 7(8) of 807 KAR 5:001.

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If the information becomes publicly available or no longer warrants confidential treatment, Louisville Gas and Electric Company is required by Section 8(9)(a) of 807 KAR 5:001 to inform the Commission so that the information may be placed in the public record.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff Derouen", written over a horizontal line.

Jeff Derouen
Executive Director

kg/

cc: Parties of Record