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David L. Armstrong  
Chairman

James W. Gardner  
Vice Chairman

February 27, 2012

Stoll Keenon Ogden PLLC  
Attention: W. Duncan Crosby III  
300 West Vine Street, Suite 2100  
Lexington, Kentucky 40507

LG&E and KU Services Company  
Attention: Allyson K. Sturgeon  
220 West Main Street  
Louisville, Kentucky 40202

Re: Louisville Gas and Electric Company and Kentucky Utilities Company  
Petition for Confidential Treatment received 2/3/12  
PSC Reference – Case No. 2011-00375

Dear Counselors:

The Public Service Commission has received the Petition for Confidential Treatment you filed on February 3, 2012 on behalf of Louisville Gas and Electric Company and Kentucky Utilities Company (the "Companies") to protect certain information filed with the Commission as confidential pursuant to Section 7 of 807 KAR 5:001 and KRS 61.870. The information you seek to have treated as confidential is identified as being contained in Exhibits and Appendix to David Sinclair Rebuttal Testimony. The information is described as re-dacted portions of Exhibits DSS-2, DSS-4, DSS-5, and DSS-9, containing fuel price forecasts; re-dacted portions of Exhibits DSS-2, DSS-4, DSS-7, and DSS-9 containing information from "RFP"; and Appendix C in its entirety, containing a report purchased from HIS CERA, which is subject to copyright laws. The information requested to be treated as confidential is contain on a CD.

Your justification for having the Commission handle this material as confidential is that the public disclosure of the information could result in an unfair commercial advantage to the Companies competitors; and the copyrighted information is barred from disclosure via copyright laws and regulations.

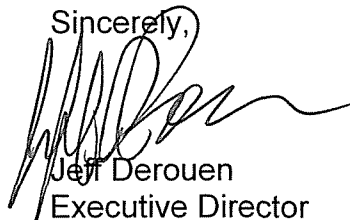
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Based on a review of the information and pursuant to KRS 61.878 and 807 KAR 5:001, Section 7, the Commission has determined that the information requested to be held confidential is of a proprietary nature, which if publicly disclosed would permit an unfair commercial advantage to LG&E's and KU's competitors; and disclosure of copyrighted materials is in violation of laws and regulations governing copyrighted materials. 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.

If the information becomes publicly available or no longer warrants confidential treatment, Louisville Gas and Electric Company and Kentucky Utilities Company are 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 the typed name and title.

Jeff Derouen  
Executive Director

kg/

cc: Parties of Record