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Commonwealth of Kentucky
Public Service Commission

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James Gardner
Vice Chairman

April 02, 2012

Robert M Conroy, Director, Rates
Louisville Gas and Electric Company
220 W. Main Street
P. O. Box 32010
Louisville, KY 40202

RE: Case No. **2012-00126**

Louisville Gas and Electric Company
(Accounting Deferral)

This letter is to acknowledge receipt of initial filing in the above case. The filing was date-stamped received March 30, 2012 and has been assigned Case No. 2012-00126. In all future correspondence or filings in connection with this case, please reference the above case number. Public comments and responses to public comments regarding this case may be viewed on the Commission's web site at <http://www.psc.ky.gov>.

If you need further assistance, please contact my staff at (502) 564-3940.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff Derouen".

Jeff Derouen
Executive Director

JD/ke