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May 30, 2014

Elizabeth A. Essen
3113 Talisman Road
Louisville, KY 40220

RE: Case No. 2014-00003
Louisville Gas & Electric Company
Kentucky Utilities Company

Dear Ms. Essen:

The Commission acknowledges receipt of your comments on May 19, 2014. Your comments have been filed in the record of the above-referenced case for the Commission's consideration.

You may view all documents filed in this case on the Commission's website at <http://psc.ky.gov>.

Thank you for your letter of interest and concern in this matter.

Sincerely,

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

Jeff Derouen
Executive Director