



Mr. Jeff Derouen  
Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
P.O. Box 615  
Frankfort, Kentucky 40602-0615

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COMMISSION

**E.ON U.S. LLC**

State Regulation and Rates  
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March 27, 2009

**Re: E.ON U.K. Ltd (formerly PowerGen plc), E.ON U.S. LLC (formerly LG&E Energy LLC, formerly LG&E Energy Corp.), Louisville Gas & Electric Company, and Kentucky Utilities Company (Case No. 2000-095)**

*and*

**E.ON AG, E.ON U.K. Ltd (formerly PowerGen plc), E.ON U.S. LLC (formerly LG&E Energy LLC, formerly LG&E Energy Corp.), Louisville Gas & Electric Company, and Kentucky Utilities Company (Case No. 2001-104)**

Dear Mr. Derouen:

On February 13, 2009, pursuant to the Commission's Order in Case No. 2000-095, the Companies filed responses to *Summary of Findings, No. 8 and Appendix B, Reporting Requirements to be filed Quarterly, No. 3, Case No. 2000-095*, specifically, the Balance Sheet and Statement of Income for Twelve Months Ended December 31, 2008 for Kentucky Utilities Company ("KU") and Louisville Gas and Electric Company ("LG&E"), (KU and LG&E, collectively, the "Companies"). On March 20, 2009, the Companies notified the Commission (see attached) that during the final review of the 2008 year-end audited financial statements on March 18, 2009, the Companies external auditor indicated that certain tax benefits of the Companies should be shown as an equity contribution from E.ON US LLC rather than as a component of tax expense. This adjustment does not change the equity balance at the utilities as of December 31, 2008; it merely modifies the technical accounting entries that affect the equity balance. Please find attached revised Balance Sheets and Statements of Income for the Companies.

Mr. Jeff Derouen  
March 27, 2009

Please confirm your receipt of this filing by placing the File Stamp of your Office with date received on the extra copy and returning it to me in the enclosed envelope. Should you have any questions regarding the information filed herewith, please call me or Don Harris at (502)627-2021.

Sincerely,

A handwritten signature in black ink, appearing to read "Rick E. Lovekamp". The signature is fluid and cursive, with the first name "Rick" and last name "Lovekamp" clearly legible.

Rick E. Lovekamp

Enclosures

cc: Mr. David S. Samford, Office of the General Counsel  
Mr. Isaac Scott, Financial Analysis Division  
Ms. Joyce Spear, Rates and Tariffs Division

**REVISED**  
**KENTUCKY UTILITIES COMPANY**

Balance Sheet  
At December 31, 2008  
Assets and Other Debits

Title of Account Column A	No. Col B	Total Kentucky Utilities Column C	KU Retail Jurisdictional Column D	Other Jurisdictional Column E
<b>Utility Plant</b>				
Utility Plant	101-106	\$ 4,446,017,779	\$ 3,888,964,413	\$ 557,053,366
Plus: Construction Work in Progress	107	1,176,440,172	1,017,150,168	159,290,004
Total Utility Plant		\$ 5,622,457,951	\$ 4,906,114,581	\$ 716,343,370
Less: Accumulated Provision for Depreciation	108,111	2,052,492,161	1,780,121,543	272,370,618
Net Utility Plant		<u>\$ 3,569,965,789</u>	<u>\$ 3,125,993,038</u>	<u>\$ 443,972,751</u>
<b>Other Property and Investments</b>				
Non-Utility Property	121	\$ 179,121	\$ -	\$ 179,121
Less: Accum Prov for Depr and Amortization	122	-	-	-
Investment in Subsidiary Companies	123 1	22,301,387	-	22,301,387
Non-Current Portion of Allowances	158.1	-	-	-
Other Investments	124	411,140	-	411,140
Special Funds	125-128	5,997,831	5,262,017	735,814
Total Other Property and Investments		<u>\$ 28,889,479</u>	<u>\$ 5,262,017</u>	<u>\$ 23,627,462</u>
<b>Current and Accrued Assets</b>				
Cash	131	\$ 2,413,346	\$ 2,117,276	\$ 296,070
Special Deposits	132-134	9,510,009	8,343,321	1,166,688
Working Funds	135	32,367	28,396	3,971
Temporary Cash Investments	136	13	12	1
Customer Accounts Receivable	142	94,911,406	70,695,284	24,216,122
Other Accounts Receivable	143	12,623,606	11,199,915	1,423,691
Less: Accum Prov for Uncollectable Accts-Credit	144	2,878,505	2,553,867	324,638
Notes Receivable from Associated Companies	145	-	-	-
Accounts Receivable from Associated Companies	146	12,376,152	11,039,404	1,336,748
Fuel	151	72,708,035	63,165,105	9,542,930
Plant Materials and Operating Supplies	154	29,561,689	25,493,410	4,068,279
Allowances	158.1	74,419	64,581	9,838
Less: Non-Current Portion of Allowances	158.1	-	-	-
Stores Expense Undistributed	163	6,202,308	5,348,747	853,561
Prepayments	165	5,833,903	5,118,200	715,703
Interest and Dividends Receivable	171	140,087	122,901	17,186
Accrued Utility Revenues	173	60,007,000	56,638,000	3,369,000
Miscellaneous Current Assets -- Mark to Market	174	1,261,246	1,106,516	154,730
Total Current and Accrued Assets		<u>\$ 304,777,081</u>	<u>\$ 257,927,201</u>	<u>\$ 46,849,880</u>
		\$ -		
<b>Deferred Debits</b>				
Unamortized Debt Expense	181	\$ 4,671,224	\$ 4,098,159	\$ 573,065
Unrecovered Plant and Regulatory Costs	182	-	-	-
Other Regulatory Assets	182 3	189,030,419	165,273,774	23,756,645
Preliminary Survey and Inventory	183	4,492,923	3,941,732	551,192
Clearing Accounts	184	621,641	554,498	67,143
Miscellaneous Deferred Debits	186	72,026,830	62,811,297	9,215,532
Unamortized Loss on Re-Acquired Debt	189	13,356,279	11,717,730	1,638,549
Accumulated Deferred Income Taxes	190	50,686,900	48,840,718	1,846,182
Total Deferred Debits		<u>\$ 334,886,216</u>	<u>\$ 297,237,908</u>	<u>\$ 37,648,308</u>
Total Assets and Other Debits		<u>\$ 4,238,518,565</u>	<u>\$ 3,686,420,164</u>	<u>\$ 552,098,401</u>

**REVISED**  
**KENTUCKY UTILITIES COMPANY**

Balance Sheet  
At December 31, 2008  
Liabilities and Other Credits

Title of Account Column A	No. Col B	Total Kentucky Utilities Column C	KU Retail Jurisdictional Column D	Other Jurisdictional Column E
<b>Proprietary Capital</b>				
Common Stock Issued	201	\$ 308,139,978	\$ 270,337,365	\$ 37,802,613
Preferred Stock Issued	204	-	-	-
Premium on Capital Stock	207	-	-	-
Paid in Capital	208-211	240,711,597	211,181,098	29,530,499
Other Comprehensive Income		-	-	-
Capital Stock Expense	214	(321,289)	(281,873)	(39,416)
Retained Earnings	215-216	1,174,207,030	1,030,155,312	144,051,718
Unappropriated Undistributed Subsidiary Earnings	216 1	20,755,587	-	20,755,587
<b>Total Proprietary Capital</b>		<b>\$ 1,743,492,902</b>	<b>\$ 1,511,391,902</b>	<b>\$ 232,101,000</b>
<b>Long Term Debt</b>				
Bonds	221	\$ 350,779,405	\$ 307,745,788	\$ 43,033,617
Long Term Debt Marked to Market	221200	-	-	-
Long Term Debt To Associated Companies	233006	1,181,000,000	1,036,114,920	144,885,080
Other Long Term Debt	224	-	-	-
Unamortized Premium on Long Term Debt	225	-	-	-
<b>Total Long Term</b>		<b>\$ 1,531,779,405</b>	<b>\$ 1,343,860,708</b>	<b>\$ 187,918,697</b>
<b>Other Non-Current Liabilities</b>				
Accumulated Provision for Property Insurance	228.1	-	-	-
Accumulated Provision for Injuries and Damages	228.2	-	-	-
Accumulated Provision for Pensions and Benefits	228.3	192,048,802	171,305,611	20,743,191
Accumulated Miscellaneous Operating Provision	228.4	-	-	-
<b>Total Other Non-Current Liabilities</b>		<b>\$ 192,048,802</b>	<b>\$ 171,305,611</b>	<b>\$ 20,743,191</b>
<b>Current and Accrued Liabilities</b>				
Notes Payable	231	-	-	-
Accounts Payable	232	162,946,460	145,346,613	17,599,847
Notes Payable to Associated Companies	233	16,247,454	14,254,216	1,993,238
Accounts Payable to Associated Companies	234	24,709,458	-	24,709,458
Customer Deposits	235	21,057,049	20,046,012	1,011,038
Taxes Accrued	236	8,558,560	7,508,596	1,049,964
Interest Accrued	237	14,653,836	12,856,104	1,797,732
Dividends Declared	238	-	-	-
Matured Long Term Bonds/LTD Due in 1 Year	239	-	-	-
Tax Collections Payable	241	3,824,617	3,233,796	590,821
Miscellaneous Current and Accrued Liabilities	242	12,258,283	11,415,210	843,074
<b>Total Current and Accrued Liabilities</b>		<b>\$ 264,255,718</b>	<b>\$ 214,660,546</b>	<b>\$ 49,595,172</b>
<b>Deferred Credits</b>				
Customer Advances for Construction	252	\$ 2,430,316	\$ 2,416,126	\$ 14,190
Accumulated Deferred Investment Tax Credits	255	79,951,702	68,650,066	11,301,636
Other Deferred Credits	253	21,709,079	19,559,443	2,149,636
Other Regulatory Liabilities	254	40,483,283	37,563,162	2,920,121
Asset Retirement Obligation	230	32,566,110	28,260,870	4,305,240
Miscellaneous Long Term Liability Due to Associated Companies	234	2,595,220	2,276,838	318,382
Accumulated Deferred Income Taxes	281-283	327,206,027	315,288,121	11,917,906
<b>Total Deferred Credits</b>		<b>\$ 506,941,738</b>	<b>\$ 474,014,626</b>	<b>\$ 32,927,112</b>
<b>Total Liabilities and Other Credits</b>		<b>\$ 4,238,518,565</b>	<b>\$ 3,715,233,393</b>	<b>\$ 523,285,172</b>

**REVISED**  
**KENTUCKY UTILITIES COMPANY**

Statement of Income  
Twelve Months Ended December 31, 2008

Title of Account Column A	No. Col. B	Total Kentucky Utilities Column C	KU Retail Jurisdictional Column D	Other Jurisdictional Column E	
<b>Utility Operating Income</b>					
<b>Operating Revenues:</b>					
Residential Sales	440	\$ 462,085,548	\$ 435,343,267	\$ 26,742,282	
Commercial and Industrial Sales:	442				
Small (or Comm) - Rural Comm & Comm L&P		316,402,846	303,594,861	12,807,985	
Large (or Ind) - Industrial & Mine Power		319,256,171	307,284,533	11,971,638	
Public Street and Highway Lighting	444	10,014,050	9,737,557	276,493	
Other Sales to Public Authorities	445	98,034,213	92,973,568	5,060,646	
Total Sales to Ultimate Consumers		\$ 1,205,792,827	\$ 1,148,933,785	\$ 56,859,043	
Sales for Resale	447	188,961,037	86,673,978	102,287,033	
Total Sales of Electricity		\$ 1,394,753,864	\$ 1,235,607,762	\$ 159,146,076	
Less: Provision for Refund	449.1	-	-	-	
Total Revenues Net of Provision for Refund		\$ 1,394,753,864	\$ 1,235,607,762	\$ 159,146,076	
<b>Other Operating Revenues:</b>					
Miscellaneous Service Revenues	451	1,358,829	1,320,298	38,531	
Rent from Electric Property	454	2,173,641	2,021,858	151,783	
Other Electric Revenues	456	5,755,719	5,100,266	655,453	
Total Other Operating Revenues		\$ 9,288,189	\$ 8,442,422	\$ 845,767	
<b>Total Operating Revenue</b>		<b>\$ 1,404,042,053</b>	<b>\$ 1,244,050,184</b>	<b>\$ 159,991,843</b>	
<b>Operating Expenses:</b>					
Operation Expenses	401	\$ 900,488,467	\$ 785,301,402	115,187,065	
Maintenance Expenses	402	88,778,792	78,059,325	10,719,467	
Depreciation Expense	403	131,115,009	114,889,805	16,225,204	
Amortization of Limited-Term Electric Plant	404	5,229,656	4,574,641	655,015	
Regulatory Credits	407	(2,276,549)	(1,976,543)	(300,006)	
Taxes Other than Income Taxes	408.1	20,661,094	18,485,364	2,175,730	
Income Taxes - Federal	409.1	43,184,629	} Total Income Taxes		
Income Taxes - State	409.1	10,053,734		40,853,190	(967,204)
Provision for Deferred Income Taxes	410.1	48,036,598			
Provision for Deferred Income Taxes - Credit	411.1	(61,388,975)			
Accretion Expense	411.1	1,981,575	1,720,545	261,030	
Investment Tax Credit Adjustment - Net	411.4	25,266,898	21,926,614	3,340,284	
Losses/(Gains) from Disposition of Allowances	411.8	(583,107)	(506,018)	(77,089)	
Total Utility Operating Expenses		\$ 1,210,547,822	\$ 1,063,328,327	\$ 147,219,496	
<b>Net Utility Operating Income</b>		<b>\$ 193,494,231</b>	<b>\$ 180,721,857</b>	<b>\$ 12,772,347</b>	

**REVISED**  
**KENTUCKY UTILITIES COMPANY**  
Statement of Income  
Twelve Months Ended December 31, 2008

Title of Account Column A	No. Col. B	Total Kentucky Utilities Column C	Other Jurisdictional Column E
<b>Other Income and Deductions are not separated on a jurisdictional basis.</b>			
<u>Other Income and Deductions</u>			
Total Other Income		\$ 39,234,655	
Total Other Income Deductions		1,014,930	
Total Taxes on Other income and Deductions		2,797,566	
Net Other Income and Deductions		\$ 35,422,159	
<u>Interest Charges</u>			
Interest on Long Term Debt	427	\$ 68,330,555	
Amortization of Debt Discount and Expense	428	250,311	
Amortization of Loss on Re-Acquired Debt	428.1	493,259	
Amortization of Premium on Debt - Credit	429	-	
Amortization of Gain on Re-Acquired Debt - Credit	429.1	-	
Interest on Debt to Associated Companies	430	2,307,257	
Other Interest Expense	431	2,317,909	
Allowance for Borrowed Funds Used During Construction	432	(2,048,468)	
Net Interest Charges		\$ 71,650,823	\$ 64,769,642
Cumulative Effect of Accounting Change, Net of Tax		\$ -	
Net Income		\$ 157,265,567	

**REVISED**  
**Louisville Gas and Electric Company**  
**Balance Sheet on a Total Company and Jurisdictional Basis**  
**December 31, 2008**

	<u>Electric</u>	<u>Gas</u>	<u>Total</u>
<b>UTILITY PLANT</b>			
Utility Plant	\$ 3,483,761,235	\$ 646,540,932	\$ 4,130,302,167
Construction Work in Progress	310,942,482	63,080,719	374,023,201
<b>TOTAL UTILITY PLANT</b>	<b>3,794,703,717</b>	<b>709,621,651</b>	<b>4,504,325,368</b>
Less: Accum. Prov. for Depr. Amort. Depl.	1,693,564,913	245,601,989	1,939,166,902
Net Utility Plant	2,101,138,804	464,019,662	2,565,158,466
Gas Stored Underground - Noncurrent	-	2,139,990	2,139,990
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property	55,677	19,562	75,239
Less: Accum. Prov. for Deprec. and Amort.	46,886	16,474	63,360
Special Funds	17,499,646	4,465,517	21,965,163
Other Investments	594,286	-	594,286
<b>TOTAL Other Property and Investments</b>	<b>18,102,723</b>	<b>4,468,605</b>	<b>22,571,328</b>
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash	3,434,941	876,520	4,311,461
Special Deposits	2,405,086	-	2,405,086
Working Fund	14,934	6,346	21,280
Temporary Cash Investments	22	5	27
Customer Accounts Receivable	74,306,500	33,556,035	107,862,535
Other Accounts Receivable	20,820,361	2,143,682	22,964,043
Less: Accum. Prov. for Uncollectible Acct.-Cr	1,493,542	381,119	1,874,661
Notes Receivable from Assoc. Companies	-	-	-
Accounts Receivable from Assoc. Companies	1,108,410	282,842	1,391,252
Fuel Stock	50,500,488	-	50,500,488
Plant Materials and Operating Supplies	28,010,091	22,426	28,032,517
Stores Expense Undistributed	4,193,452	3,357	4,196,809
Gas Stored Underground - Current	-	112,152,403	112,152,403
Prepayments	4,556,992	959,947	5,516,939
Misc. Current & Accrued Assets	1,010,795	256,411	1,267,206
Interest and Dividends Receivable	175,452	44,771	220,223
Rents Receivable	9,560	2,440	12,000
Accrued Utility Revenues	33,173,000	39,930,000	73,103,000
<b>TOTAL Current and Accrued Assets</b>	<b>222,226,542</b>	<b>189,856,066</b>	<b>412,082,608</b>
<b>DEFERRED DEBITS</b>			
Unamortized Debt Expenses	3,198,143	816,095	4,014,238
Other Regulatory Assets	244,263,861	72,975,816	317,239,677
Miscellaneous Deferred Debits	14,697,682	28,424,838	43,122,520
Unamortized Loss on Reacquired Debt	19,289,724	4,922,305	24,212,029
Accumulated Deferred Income Taxes	58,599,973	6,382,229	64,982,202
<b>TOTAL Deferred Debits</b>	<b>340,049,383</b>	<b>113,521,283</b>	<b>453,570,666</b>
<b>TOTAL Assets and Other Debits</b>	<b>\$ 2,681,517,452</b>	<b>\$ 774,005,606</b>	<b>\$ 3,455,523,058</b>
	77.60%	22.40%	

**REVISED**  
**Louisville Gas and Electric Company**  
**Balance Sheet on a Total Company and Jurisdictional Basis**  
**December 31, 2008**

	<u>Electric</u>	<u>Gas</u>	<u>Total</u>
<b>PROPRIETARY CAPITAL</b>			
Common Stock Issued	\$ 338,733,277	\$ 86,437,147	\$ 425,170,424
Preferred Stock Issued	-	-	-
Other Paid - In Capital	66,548,663	16,981,729	83,530,392
Other Comprehensive Income	(10,807,779)	(2,757,903)	(13,565,682)
(Less) Capital Stock Expense	665,953	169,936	835,889
Retained Earnings	<u>589,686,803</u>	<u>150,474,868</u>	<u>740,161,671</u>
TOTAL Proprietary Capital	983,495,011	250,965,905	1,234,460,916
<b>LONG-TERM DEBT</b>			
Long-Term Notes Payable to Associated Companies	386,399,500	98,600,500	485,000,000
Mandatory Redeemable \$5.875 Series Preferred Securities	-	-	-
Bonds	<u>327,526,557</u>	<u>83,577,443</u>	<u>411,104,000</u>
TOTAL Long - Term Debt	713,926,057	182,177,943	896,104,000
<b>OTHER NONCURRENT LIABILITIES</b>			
Long Term Obligations Under Capital Leases	-	-	-
Accumulated Provision for Postretirement Benefits	<u>182,273,240</u>	<u>46,512,049</u>	<u>228,785,289</u>
TOTAL OTHER Noncurrent Liabilities	182,273,240	46,512,049	228,785,289
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable	-	-	-
Notes Payable to Associated Companies	176,866,763	45,132,437	221,999,200
Accounts Payable	91,164,311	23,263,091	114,427,402
Accounts Payable to Associated Companies	25,188,838	6,427,627	31,616,465
Customer Deposits	14,910,682	6,733,507	21,644,189
Taxes Accrued	14,644,736	3,737,009	18,381,745
Interest Accrued	7,207,880	1,839,290	9,047,170
Dividends Declared	-	-	-
Tax Collections Payable	1,278,892	326,345	1,605,237
Short Term Obligations Under Capital Leases	23,650	-	23,650
Miscellaneous Current and Accrued Liabilities	<u>9,696,492</u>	<u>2,474,328</u>	<u>12,170,820</u>
TOTAL Current and Accrued Liabilities	340,982,244	89,933,634	430,915,878
<b>DEFERRED CREDITS AND OTHER</b>			
Customer Advances for Construction	2,785,021	8,122,411	10,907,432
Asset Retirement Obligations	24,525,900	8,223,672	32,749,572
Accumulated Deferred Investment Tax Credits	49,360,024	989,046	50,349,070
Other Deferred Credits	11,300,092	32,351,924	43,652,016
Other Regulatory Liabilities	49,564,706	6,701,525	56,266,231
Miscellaneous Long-term Liabilities	48,152,808	12,287,518	60,440,326
Accumulated Deferred Income Taxes	<u>354,430,852</u>	<u>56,461,476</u>	<u>410,892,328</u>
TOTAL Deferred Credits	540,119,403	125,137,572	665,256,975
Electric/Gas adjustment to balance	(79,278,503)	79,278,503	
TOTAL Liabilities and Other Credits	<u>\$ 2,681,517,452</u>	<u>\$ 774,005,606</u>	<u>\$ 3,455,523,058</u>
	77.60%	22.40%	

**REVISED**  
**Louisville Gas and Electric Company**  
**Income Statement on a Total Company and Jurisdictional Basis**  
**Twelve Months Ending December 31, 2008**

	<u>Electric</u>	<u>Gas</u>	<u>Total</u>
<b>OPERATING REVENUES</b>			
Residential Sales	301,021,844	280,790,848	581,812,692
Small (or Comm.)	248,375,431	117,311,094	365,686,525
Large (or Ind.)	138,314,832	18,339,845	156,654,677
Public Street and Highway Lighting	6,896,924	-	6,896,924
Other Sales to Public Authorities	68,992,558	20,249,815	89,242,373
Rate Refunds	-	-	-
Total Sales to Ultimate Consumers	<u>763,601,589</u>	<u>436,691,602</u>	<u>1,200,293,191</u>
Sales for Resale	241,984,634	7,157,996	249,142,630
Interdepartmental Sales	-	5,608,128	5,608,128
Forfeited Discounts	2,679,949	2,104,687	4,784,636
Transportation Revenue	-	6,271,537	6,271,537
Miscellaneous Service Revenues	883,108	47,682	930,790
Rent from Electric/Gas Property	3,232,520	408,111	3,640,631
Interdepartmental Rents	-	33,380	33,380
Other Electric Revenue	2,572,540	-	2,572,540
Other Gas Revenue	-	41,970	41,970
Total Operating Revenues	<u>1,014,954,340</u>	<u>458,365,093</u>	<u>1,473,319,433</u>
<b>OPERATING EXPENSES</b>			
Operation Expense	617,221,896	392,440,794	1,009,662,690
Maintenance Expense	77,660,813	16,865,032	94,525,845
Depreciation Expense	103,202,504	18,149,400	121,351,904
Amort. & Depl. of Utility Plant	4,351,497	1,528,904	5,880,401
Amor. of Property Losses, Unrecovered Plant and Regulatory Study Costs	-	-	-
Regulatory Credits	(1,614,369)	(452,243)	(2,066,612)
Taxes Other Than Income Taxes	18,280,583	5,676,489	23,957,072
Income Taxes - Federal	32,762,857	7,280,553	40,043,410
- State	2,622,685	1,659,740	4,282,425
Provision for Deferred Income Taxes	41,913,482	11,155,305	53,068,787
(Less) Provision for Deferred Income Taxes - Cr.	(42,809,219)	(15,018,181)	(57,827,400)
Investment Tax Credit Adj. - Net	4,408,962	(158,854)	4,250,108
Gain from Disposition of Allowances	(456,255)	-	(456,255)
Accretion Expense	1,446,471	443,089	1,889,560
Total Utility Operating Expenses	<u>858,991,907</u>	<u>439,570,028</u>	<u>1,298,561,935</u>
Net Utility Operating Income	<u>155,962,433</u>	<u>18,795,065</u>	<u>174,757,498</u>
TOTAL Other Income			12,867,357
TOTAL Other Income Deductions			47,270,906
TOTAL Taxes on Other Income and Deductions			(3,184,789)
Net Other Income and Deductions			<u>(31,218,760)</u>
<b>INTEREST</b>			
Interest on Long - Term Debt			43,110,372
Amort. of Debt Disc. and Expenses			279,654
Amortization of Loss on Reacquired Debt			1,305,972
Other Interest Charges			8,642,459
Total Interest Charges	<u>42,864,814</u>	<u>10,473,643</u>	<u>53,338,457</u>
Net Income			<u><u>90,200,281</u></u>



Mr. Jeff Derouen  
Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
P. O. Box 615  
Frankfort, KY 40602-0615

**E.ON U.S. LLC**  
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March 20, 2009

Re: ***E.ON AG, E.ON U.K. LTD (formerly Powergen LTD), E.ON U.S. LLC (formerly LG&E Energy LLC), Louisville Gas and Electric Company, and Kentucky Utilities Company - Case No. 2001-104***

Dear Mr. Derouen:

Pursuant to Appendix A: Commitment No. 26 of the Commission's Order dated August 6, 2001 in the aforementioned case, Louisville Gas and Electric Company ("LG&E") and Kentucky Utilities Company ("KU") (collectively, "the Companies") hereby notify the Commission of a capital contribution that will be reflected on the books of LG&E and KU as of December 31, 2008. During the final review of the 2008 year-end audited financial statements on March 18, 2009, the external auditor indicated that certain tax benefits of the Companies should be shown as an equity contribution from E.ON U.S. LLC rather than as a component of tax expense. The result is a contribution in the amount of \$3.5 million to LG&E and \$5.7 million to KU. Since year-end inter-company balances were settled in January, 2009, the funding to the utilities has already occurred. This adjustment does not change the equity balance at the utilities as of December 31, 2008; it merely modifies the technical accounting entries that affect the equity balance. Under the circumstances, it was not possible to provide the Commission with an advance notice.

Mr. Jeff Derouen  
Executive Director  
March 20, 2009

Please confirm your receipt of this filing by placing the stamp of your Office with date received on the extra copy and returning to me in the enclosed envelope. Should you have any questions regarding this information, please contact me at your convenience.

Sincerely,

A handwritten signature in black ink, appearing to read "Rick E. Lovekamp". The signature is fluid and cursive, with a long horizontal stroke at the end.

Rick E. Lovekamp

cc: Kendrick Riggs – Stoll · Keenon · Ogden