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JUN 27 2008

PUBLIC SERVICE COMMISSION

Ms. Stephanie L. Stumbo
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, Kentucky 40602-0615

June 27, 2008

E.ON U.S. LLC
State Regulation and Rates
220 West Main Street
PO Box 32010
Louisville, Kentucky 40232
www.eon-us.com

Rick E. Lovekamp Manager ~ Regulatory Affairs T 502-627-3780 F 502-627-3213 rick.lovekamp@eon-us.com

Re: E.ON AG, E.ON U.K. Ltd (formerly PowerGen plc), E.ON U.S. LLC (formerly LG&E Energy LLC), Louisville Gas and Electric Company, and Kentucky Utilities Company (Case Nos. 10296, 89-374, 97-300, 2000-095 and 2001-104)

Dear Ms. Stumbo:

Pursuant to the Commission's Order in the aforementioned proceedings, E.ON AG, E.ON U.K. Ltd (formerly PowerGen plc), E.ON U.S. LLC (formerly LG&E Energy LLC), Louisville Gas and Electric Company ("LG&E"), and Kentucky Utilities Company ("KU") (collectively, "the Companies") do hereby file an original and two (2) copies of the Companies' Annual Accounting Information Filing. This filing includes the following items:

- Tab 1: Financial Statements and Additional Information Reports, Securities and Exchange Commission ("SEC") Forms 8-K, SEC Form 15, and Reports of Certain Material Changes
- Tab 2: Transfer of Assets
- Tab 3: LG&E Cost Allocations and Billing Procedures for Intercompany Transactions
- Tab 4: KU: Cost Allocations and Billing Procedures for Intercompany
 Transactions
- Tab 5: Documentation for Entity Changes Occurring in 2007

Tab 6: Consolidated Balance Sheet as of December 31, 2007 and Consolidated Statements of Income and Retained Earnings and Consolidated Statements of Cash Flows for Twelve Months Ended December 31, 2007

Tab 7: E.ON U. S. Services Inc. FERC Form No. 60

Tab 8: General Description and Schedule of Professional Employees
Transferred

Please note that in Tab 3, Item E, the Companies' are providing our recently amended Cost Allocation Manual ("CAM") regarding certain intercompany charges between the Companies and affiliates. This amended CAM includes editorial updates in formatting, terminology and deletion/revision of historical information, such as prior references to now-repealed PUHCA 1935, but does not include any material changes, including no changes to the allocation factor methodologies. Should the Commission desire more information regarding the amended CAM or believe that it should be filed under separate cover, please contact me.

Finally, the Companies are filing three (3) copies of E.ON AG's 2007 Annual Report. This information is filed pursuant to case No. 2001-104 – Appendix A: Reporting Requirements – Reporting No. 23.

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

Sincerely,

Rick E. Lovekamp

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