



Ms. Elizabeth O'Donnell, Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
P. O. Box 615
Frankfort, Kentucky 40602

RECEIVED

JUN 05 2007

PUBLIC SERVICE
COMMISSION

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

Robert M. Conroy
Manager - Rates
T 502-627-3324
F 502-627-3213
robert.conroy@eon-us.com

June 4, 2007

RE: An Examination of the Application of the Fuel Adjustment Clause of Kentucky Utilities Company From November 1, 2004 to October 31, 2006 – Case No. 2006-00509

An Examination of the Application of the Fuel Adjustment Clause of Louisville Gas and Electric Company From November 1, 2004 to October 31, 2006 - Case No. 2006-00510

Dear Ms. O'Donnell:

In the Commission Staff's Notice of Informal Conference dated May 30, 2007, in the above referenced proceedings, Louisville Gas and Electric Company and Kentucky Utilities Company were requested to "be prepared to discuss revenues and costs resulting from MISO transactions during the period from April 1, 2004 through October 31, 2006 that were charged or credited to Account 151 of the FERC Uniform System of Accounts for Public Utilities and Licensees" ("USofA").

At the informal conference the April 1, 2004 date in the Order was corrected to April 1, 2005, the start of the Midwest Independent System Operator ("MISO") Day 2 period. As the Companies stated during the informal conference, the Companies did not charge or credit any MISO revenues or costs to FERC USofA Account 151 from April 1, 2005 through October 31, 2006 while the Companies as members of MISO were participating in the MISO Real-Time and Day-Ahead power markets ("Day 2 Operations").

Ms. Elizabeth O'Donnell, Executive Director
June 4, 2007

Please contact me if you have any questions concerning this filing.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert M. Conroy", with a long horizontal line extending to the right.

Robert M. Conroy

Enclosures

cc: Michael L. Kurtz, Esq.
Dennis Howard II, Esq.

RECEIVED

JUN 05 2007

PUBLIC SERVICE
COMMISSION