

RECEIVED

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

DEC 23 2008

PUBLIC SERVICE COMMISSION

Louisville Gas and Electric Company State Regulation and Rates 220 West Main Street PO Box 32010 Louisville, Kentucky 40232 www.eon-us.com

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

December 23, 2008

RE: <u>APPLICATION OF LOUISVILLE GAS AND ELECTRIC</u> <u>COMPANY FOR AN ADJUSTMENT OF ITS ELECTRIC AND GAS</u> BASE RATES - Case No. 2008-00252

<u>APPLICATION OF LOUISVILLE GAS AND ELECTRIC</u> <u>COMPANY TO FILE DEPRECIATION STUDY</u> — Case No. 2007— 00564

Dear Ms. Stumbo:

Enclosed please find and accept for filing the original and ten copies of Louisville Gas and Electric Company's Errata Sheets for S. Bradford Rives, Chris Hermann, Lonnie E. Bellar, Valerie L. Scott, Shannon L. Charnas, William Steven Seelye and William E. Avera in the above-referenced matters.

Please confirm your receipt of these documents by placing the File Stamp of your Office on the enclosed additional copy.

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

Sincerely,

Robert M. Conrov

Enclosures

cc: Parties of Record

Ms. Stephanie L. Stumbo December 23, 2008 Page 2 of 2

Counsel of Record

Allyson K. Sturgeon, Senior Corporate Attorney – E.ON U.S. LLC
Robert M. Watt – Stoll Keenon Ogden PLLC (Louisville Gas and Electric)
Kendrick R. Riggs – Stoll Keenon Ogden PLLC (Louisville Gas and Electric)
W. Duncan Crosby – Stoll Keenon Ogden PLLC (Louisville Gas and Electric)
Dennis Howard II – Office of the Attorney General (AG)
Lawerence W. Cook – Office of the Attorney General (AG)
Paul D. Adams – Office of the Attorney General (AG)
Michael L. Kurtz – Boehm, Kurtz & Lowry (KIUC)
Lisa Kilkelly – Legal Aid Society, Inc. (ACM and POWER)
David C. Brown – Stites and Harbison (Kroger)
Joe F. Childers – Getty & Childers PLLC (CAK)

Consultants to the Parties

Steve Seelye – The Prime Group (E.ON U.S. LLC)
William A. Avera – FINCAP, Inc (E.ON U.S. LLC)
John Spanos – Gannett Fleming, Inc. (E.ON U.S. LLC)
Robert Henkes (AG)
Michael Majoros – Snavely King Majoros O'Connor & Lee (AG)
Glenn Watkins – Technical Associates (AG)
Dr. J. Randall Woolridge – Smeal College of Business (AG)
Lane Kollen – Kennedy and Associates (KIUC)
Kevin C. Higgins – Energy Strategies, LLC (Kroger)

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF LOUISVILLE GAS) AND ELECTRIC COMPANY FOR AN) ADJUSTMENT OF ITS ELECTRIC)	CASE NO. 2008-00252
AND GAS BASE RATES)	
APPLICATION OF LOUISVILLE GAS)	CASE NO.
AND ELECTRIC COMPANY TO FILE)	2007-00564
DEPRECIATION STUDY	

SUMMARY OF ERRATA FROM DATA RESPONSES

Louisville Gas and Electric Company ("LG&E"), by counsel, hereby give notice of the following corrections to the pre-filed testimony and data responses in these proceedings as previously identified in the responses to the data requests or other filings in this proceeding or otherwise inadvertently omitted:

COMMONWEALTH OF KENTUCKY)	SS
COUNTY OF JEFFERSON)	

The undersigned, S. Bradford Rives, being duly sworn, deposes and says he is the Chief Financial Officer for Louisville Gas and Electric Company, that he has personal knowledge of the matters set forth in the foregoing testimony, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

S. BRADFORD RIVES

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 220 day of December, 2008.

Victoria B. Harper (SEAL) Notary Public

My Commission Expires:

Sept. 20, 2010

.

STATE OF KENTUCKY)	
)	SS:
COUNTY OF JEFFERSON)	

The undersigned, **Chris Hermann**, being duly sworn, deposes and says he is Senior Vice President – Energy Delivery for Louisville Gas and Electric Company, that he has personal knowledge of the matters set forth in the foregoing testimony, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

CHRIS HERMANN

Subscribed and sworn to before me, a Notary Public in and before said County and State, this $\frac{1949}{1000}$ day of December, 2008.

Victoria B. Harper (SEAL) Notary Public

My Commission Expires:

Sept 20,2010

COMMONWEALTH OF KENTUCKY)	
)	SS:
COUNTY OF JEFFERSON)	

The undersigned, Lonnie E. Bellar, being duly sworn, deposes and says he is the Vice President of State Regulation and Rates for Louisville Gas and Electric Company, that he has personal knowledge of the matters set forth in the foregoing testimony, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

LONNIE E. BELLAR

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 19th day of December, 2008.

Victoria B. Hayser (SEAL) Notary Public

My Commission Expires:

Sept 20,2010

COMMONWEALTH OF KENTUCKY)	
)	SS
COUNTY OF JEFFERSON)	

The undersigned, Valerie L. Scott, being duly sworn, deposes and says she is the Controller for Louisville Gas and Electric Company, that she has personal knowledge of the matters set forth in the foregoing testimony, and the answers contained therein are true and correct to the best of her information, knowledge and belief.

VALERIE L. SCOTT

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 10th day of December, 2008.

Victoria B. Harper (SEAL) Notary Public

My Commission Expires:

Sept 20, 2010

COMMONWEALTH OF KENTUCKY)	
)	SS:
COUNTY OF JEFFERSON)	

The undersigned, **Shannon L. Charnas**, being duly sworn, deposes and says she is the Director of Utility Accounting and Reporting for Louisville Gas and Electric Company, that she has personal knowledge of the matters set forth in the foregoing testimony and exhibits, and the answers contained therein are true and correct to the best of her information, knowledge and belief.

Stannon of Mounas

Subscribed and sworn to before me, a Notary Public in and before said County and State, this $22n^{1/2}$ day of December, 2008.

Victoria B. Harper (SEAL) Notary Public

My Commission Expires:

COMMONWEALTH OF KENTUCKY)	00.
COUNTY OF JEFFERSON)	SS

The undersigned, William Steven Seelye, being duly sworn, deposes and states that he is a Principle with The Prime Group, that he has personal knowledge of the matters set forth in the foregoing testimony and exhibits, and the answers contained therein are true and correct to the best of his information, knowledge and belief

WILLIAM STEVIJŃ SEELYE

Subscribed and sworn to before me, a Notar Public in and before said County and State, this 17th day of December, 2008.

Notary Public

My Commission Expires:

upt 20, 2010

STATE OF TEXAS)
) SS:
COUNTY OF TRAVIS)

The undersigned, **William E. Avera**, being duly sworn, deposes and says that he is President of FINCAP, Inc., that he has personal knowledge of the matters set forth in the foregoing corrections, and the amendments contained therein are true and correct to the best of his information, knowledge and belief.

WILLIAM E. AVERA

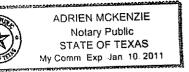
Subscribed and sworn to before me, a Notary Public in and before said County and State, this 12^{40} day of December, 2008.

(SEAL)

Notary Public

My Commission Expires:

1/10/2011



S. Bradford Rives

Rives Direct Testimony, Case No. 2008-00252, Exhibit 1:

• In response to PSC-3 Question No. 4, Exhibit 1 was revised and provided to reflect corrections to Reference Schedules 1.15, 1.16, 1.17 and the addition of Reference Schedule 1.43.

Rives Direct Testimony, Case No. 2008-00252, Exhibit 2:

• In response to PSC-3 Question No. 4, Exhibit 2 was revised and provided to reflect the corrected capitalization adjustment for Investments in OVEC and Other. The correction was identified in response to AG-2 Question No. 1.

Rives Direct Testimony, Case No. 2008-00252, Exhibit 8:

• In response to PSC-3 Question No. 4, Exhibit 8 was revised and provided to reflect the revisions to Exhibit 1 and 2.

Rives - Response to PSC-2 Question No. 106:

 Incorrect attachment inadvertently provided. The correct original attachment is attached. On November 28, 2008 pursuant to the directive of PSC-2 Question No. 106, LG&E provided an update to the response as of October 31, 2008.

Louisville Gas and Electric - Tax Exempt Restructuring

			AMT	Restructuring	Anticipated	Anticipated Date
Series		Amount	Status	Option	Cost Rate at Issuance*	Refinancing Completed
Jefferson 2000 A	\$	25,000,000	Non-AMT	Put-Bond	3.90% - 4.65%	11/26/2008
Trimble 2000 A	\$	83,335,000	AMT	Variable backed by L/C	3.83%	12/10/2008
Jefferson 2001 A	S	10,104,000	AMT	Put-Bond	4.40% - 5.15%	11/26/2008
Trimble 2002 A	\$	41,665,000	AMT	Put-Bond	4.40% - 5.15%	12/10/2008
Metro Louisville 2003 A	\$	128,000,000	Non-AMT	Variable backed by L/C	3.63%	11/26/2008
Metro Louisville 2005 A	S	40.000.000	Non-AMT	Put-Bond	3.90% - 4.65%	11/26/2008
Metro Louisville 2007 A	S	31,000,000	Non-AMT	Put-Bond	3.90% - 4.65%	11/26/2008
Metro Louisville 2007 B	\$	35,200,000	Non-AMT	Put-Bond	3.90% - 4.65%	11/26/2008

Notes

*Interest rate assumptions will vary depending upon market conditions at the time of issuance. The interest rate for the Put-Bond will change at the end of the term of the put to reflect market conditions at that time.

Assumptions for Variable Backed by Le	tter of Credit
10-Year Avg. SIFMA (as of 8/28/08)	2.58%
LOC Spread Over SIFMA	0.05%
Remarketing Fee	<u>0.10%</u>
All-In Rate	2.73%
L/C Facility Fee	<u>1.10%</u>
AMT Rate	3.83%
Non-AMT Favorability	0.20%
Non-AMT Rate	3.63%

	Interest Rate Estimate		
	Put Bond	is	
	2-Year	3-Year	<u>5-Year</u>
Non-AMT	3.90%	4.25%	4.65%
AMT	4.40%	4.75%	5.15%

Chris Hermann

Hermann Direct Testimony, Case No. 2008-00252, page 7, line 17:

 The testimony should read: "The program is centralized and managed by a Forestry Manager, two Company Utility Arborists, and one shared Arborist." The correction was identified in response to PSC-2 Question No. 100.

Lonnie E. Bellar

Application, Tab 7 – Proposed Tariffs, Sheet 55:

 Rate B: Non-Time-Differentiated Rate should be \$0.04262 per kWh instead of \$0.03071 per kWh. The corrected tariff page is attached.

Application, Tab 8 - Tariff Comparison, Sheet 55:

 Rate B: Non-Time-Differentiated Rate should be \$0.04262 per kWh instead of \$0.03071 per kWh in the proposed tariff and 4.262 cents per kWh instead of \$0.03071 per kWh in the current tariff. The corrected tariff comparison page is attached.

Bellar Direct Testimony, Case No. 2008-00252, page 3:

• The word "million" should be deleted on lines 7 and 8.

Bellar Direct Testimony, Case No. 2008-00252, page 10, line 10:

• The words "an increase" should be "a decrease." The correction was identified in response to response to AG-1 Question No. 41(a).

Bellar – Response to PSC-2 Question No. 91(f)(2):

• The Company inadvertently included 3.6% of other compensation above the line to rate payers. The Company proposed an adjustment to move this expense below the line. The adjustment was provided in response to PSC-3 Question No. 4

Louisville Gas and Electric Company

P.S.C. Electric No. 7, Original Sheet No. 55

Standard Rate Rider

SQF

Small Capacity Cogeneration and Small Power Production Qualifying Facilities

APPLICABLE:

In all territory served

AVAILABILITY OF SERVICE

This rate and the terms and conditions set out herein are available for and applicable to Company's purchases of energy only from the owner of qualifying cogeneration or small power production facilities of 100 KW or less (such owner being hereafter called "Seller") installed on Seller's property to provide all or part of its requirements of electrical energy, or from which facilities Seller may elect to sell to Company all or part of such output of electrical energy.

Company will permit Seller's generating facilities to operate in parallel with Company's system under conditions set out below under Parallel Operation.

Company will purchase such energy from Seller at the Rate, A or B, set out below and selected as hereafter provided, and under the terms and conditions stated herein. Company reserves the right to change the said Rates, upon proper filing with and acceptance by the jurisdictional Commission.

RATE A: TIME-DIFFERENTIATED RATE

1. For summer billing months of June, July, August and September, during the hours 9:01 A M. thru 10:00 P.M. weekdays exclusive of holidays (on-peak hours),

\$0 07690 per kWh

2 For winter billing months of December, January and February, during the hours 7:01 A M thru 10:00 P M weekdays exclusive of holidays (on-peak hours),

\$0.03734 per kWh

3 During all other hours (off-peak hours)

\$0.03759 per kWh

Determination of On-Peak and Off-Peak Hours: On-peak hours are defined as the hours of 9:01 A.M. through 10:00 P.M., E.D.T. (8:01 A.M. through 9:00 P.M., E.S.T.), Mondays through Fridays exclusive of holidays (under 1 above), and the hours of 7:01 A.M. through 10:00 P.M., E.D.T. (6:01 A.M. through 9:00 P.M., E.S.T.), Mondays through Fridays exclusive of holidays (under 2 above). Off-peak hours are defined as all hours other than those listed as on-peak (under 3 above). Company reserves the right to change the hours designated as on-peak from time to time as conditions indicate to be appropriate

RATE B: NON-TIME-DIFFERENTIATED RATE

For all kWh purchased by Company,

\$0.04262 per kWh

Date of Issue: July 29, 2008

Date Effective: May 30, 2008 Refiled: July 29, 2008

Issued By: Lonnie E. Bellar, Vice President, State Regulation and Rates, Louisville, Kentucky

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Louisville Gas and Electric Company

Third Revision of Original Sheet No. 40 P.S.C. of Ky. Electric No. 6

SOF

Small Capacity Cogeneration and Small Power Production Qualifying Facilities

APPLICABLE:

In all territory served,

AVAILABILITY OF SERVICE

This rate and the terms and conditions set out herein are available for and applicable to Company's purchases of energy only from the owner of qualifying cogeneration or small power production facilities of 100 KW or less (such owner being hereafter called "Seller") installed on Seller's property to provide all or part of its requirements of electrical energy, or from which facilities Seller may elect to sell to Company all or part of such output of electrical energy.

Company will permit Seller's generating facilities to operate in parallel with Company's system under conditions set out below under Parallel Operation.

Company will purchase such energy from Seller at the Rate, A or B, set out below and selected as hereafter provided, and under the terms and conditions stated herein. Company reserves the right to change the said Rates, upon proper filling with and acceptance by the jurisdictional Commission.

RATE A: TIME-DIFFERENTIATED RATE

 For summer billing months of June, July, August and September, during the hours 9:01 A.M. thru 10:00 P.M. weekdays exclusive of holidays (on-peak hours),

7.690 cents per KWH.

 For winter billing months of December, January and February, during the hours 7:01 A.M. thru 10:00 P.M. weekdays exclusive of holidays (on-peak hours),

3.734 cents per KWH.

3. During all other hours (off-peak hours)

3,759 cents per KWH.

Determination of On-Peak and Off-Peak Hours: On-peak hours are defined as the hours of 9:01 A.M. through 1:00 P.M., E.D.T. (8:01 A.M. through 9:00 P.M., E.S.T.), Mondays through Fridays exclusive of holidays (under 1 above), and the hours of 7:01 A.M. through 10:00 P.M., E.D.T. (6:01 A.M. through 9:00 P.M., E.S.T.), Mondays through Fridays exclusive of holidays (under 2 above). Off-peak hours are defined as all hours other than those listed as on-peak (under 3 above). Company reserves the right to change the hours designated as on-peak from time to time as conditions indicate to be appropriate.

RATE B: NON-TIME-DIFFERENTIATED RATE

For all KWH purchased by Company,

4,262 cents per KWH

Date of Issue: May 30, 2008 Canceling Second Revision of Original Sheet No. 40 Issued May 26, 2006 issued By

Date Effective: June 30, 2008

Lonnie E. Bellar, Vice President, State Regulation & Rates Louisville, Kentucky Errata filing on December 23, 2008 Insert in Exhibit to replace this page

Louisville Gas and Electric Company

P.S.C. Electric No. 7, Original Sheet No. 55

Standard Rate Rider SQF
Small Capacity Cogeneration and Small Power Production Qualifying Facilities

APPLICABLE:

In all territory served.

AVAILABILITY OF SERVICE

This rate and the terms and conditions set out herein are available for and applicable to Company's purchases of energy only from the owner of qualifying cogeneration or small power production facilities of 100 KW or less (such owner being hereafter called "Seller") installed on Seller's property to provide all or part of its requirements of electrical energy, or from which facilities Seller may elect to sell to Company all or part of such output of electrical energy.

Company will permit Seller's generating facilities to operate in parallel with Company's system under conditions set out below under Parallel Operation.

Company will purchase such energy from Seller at the Rate, A or B, set out below and selected as hereafter provided, and under the terms and conditions stated herein. Company reserves the right to change the said Rates, upon proper filing with and acceptance by the jurisdictional Commission.

RATE A: TIME-DIFFERENTIATED RATE

 For summer billing months of June, July, August and September, during the hours 9:01 A.M. thru 10:00 P.M. weekdays exclusive of holidays (on-peak hours),

\$0.07690 per kWh.

 For winter billing months of December, January and February, during the hours 7:01 A.M. thru 10:00 P.M. weekdays exclusive of holidays (on-peak hours),

\$0,03734 per kWh.

3. During all other hours (off-peak hours)

\$0,03759 per kWh.

Determination of On-Peak and Off-Peak Hours: On-peak hours are defined as the hours of 9:01 A.M. through 10:00 P.M., E.D.T. (8:01 A.M. through 9:00 P.M., E.S.T.), Mondays through Fridays exclusive of holidays (under 1 above), and the hours of 7:01 A.M. through 10:00 P.M., E.D.T. (6:01 A.M. through 9:00 P.M., E.S.T.), Mondays through Fridays exclusive of holidays (under 2 above). Off-peak hours are defined as all hours other than those listed as on-peak (under 3 above). Company reserves the right to change the hours designated as on-peak from time to time as conditions indicate to be appropriate.

RATE B: NON-TIME-DIFFERENTIATED RATE

For all kWh purchased by Company,

\$0.04262 per kWh

Date of Issue: July 29, 2008

Date Effective: May 30, 2008 Refiled: July 29, 2008

Issued By: Lonnie E. Bellar, Vice President, State Regulation and Rates, Louisville, Kentucky

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Valerie L. Scott

Scott Direct Testimony, Case No. 2008-00252, – Rives Exhibit 1, Reference Schedule 1.15, page 2 of 4:

- The TIA expense, shown on line 4, should read "\$7.840 million" instead of "\$7.788 million." The correction was identified in response to KIUC-2 Question No. 2.18.
 Reference Schedule 1.15 was revised and provided in response to PSC-3 Question No. 4.
- The Company corrected an error in the calculation of the O&M percentage ratio. The correction was identified in response to PSC-2 Question No. 89(a). Reference Schedule 1.15 was revised and provided in response to PSC-3 Question No. 4.
- A correction was made to the union wage increase applied to union overtime on line 17. The original calculation was made using general ledger accounting periods; the correction accurately reflects the overtime increase applied to the overtime paid by pay period. The correction was identified in response to PSC-2 Question No. 89(a), Reference Schedule 1.15 was revised and provided in response to PSC-3 Question No. 4.

Scott Direct Testimony, Case No. 2008-00252, – Rives Exhibit 1, Reference Schedule 1.16:

• The Company corrected an error in the calculation of the O&M percentage ratio. The correction was identified in response to PSC-2 Question No. 23. Reference Schedule 1.16 was revised and provided in response to PSC-3 Question No. 4.

Scott Direct Testimony, Case No. 2008-00252, – Rives Exhibit 1, Reference Schedule 1.17:

• The Company corrected an error in the calculation of the O&M percentage ratio. In addition, errors in data collection and spreadsheet formula were corrected. The correction was identified in response to PSC-2 Question No. 24. Reference Schedule 1.17 was revised and provided in response to PSC-3 Question No. 4.

Scott Direct Testimony, Case No. 2008-00252, – Rives Exhibit 1, Reference Schedule 1.25:

• Line 2 should read "May – December 2007" instead of "test year." The corrected schedule is attached.

Exhibit 1
Reference Schedule 1.25
Sponsoring Witness: Scott

LOUISVILLE GAS AND ELECTRIC COMPANY

Adjustment to reflect reallocation of OVEC Demand Charges For the Twelve Months Ended April 30, 2008

	PARTY SERVICE	Electric		
1. Reallocation of OVEC Demand Charges	\$	7,793,126		
2. OVEC Demand Charges in May - December 2007		10,938,436		
3. Adjustment	\$	(3,145,310)		

Shannon L. Charnas

Charnas Direct Testimony, Case No. 2008-00252, page 11, line 12:

• The words "in July 2007" should be "in August 2007."

Charnas – Response to PSC-2 Question No. 63(b):

 The response provided was incorrect. The correct explanation for the increase was outage work performed on Brown Station Combustion Turbine Unit Number 6 during the fall of 2007 as provided in response to PSC-3 Question No. 16.

Charnas – Response to PSC-2 Question No. 64(c):

The response provided was incorrect. The correct explanation is that LG&E began,
on its own initiative, a proactive inspection process to resolve and correct potential
facility invasions resulting from certain gas main replacement activities to ensure the
safe operation of the gas system as provided in response to PSC-3 Question No. 18.

Charnas - Attachment to Response to PSC-2 Question No. 99(a):

 An error was made in the calculations of the attachment to the response. The corrected attachment to the response is attached.

Charnas – Response to AG-1 Question No. 69(b):

• The attachment to the response contained an error in the formulas. The corrected attachment was provided in response to AG-2 Question No. 22(c).

Charnas – Rebuttal Testimony, Case No. 2008-00252, page 5, line 22:

• The words "21% of which would be allocated to the gas business." were inadvertently omitted.

Errata filing on December 23, 2008 Insert in Data Response to replace this page

Attachment to Response to Question No. 99(a)

Page 1 of 1

Charnas

LOUISVILLE GAS AND ELECTRIC COMPANY CONTRACTED LABOR

SERVICE	TEST YEAR	2007	2006	2005
Vegetation Management	\$7,133,095.33	\$6,948,852 35	\$6,037,950 13	\$4,269,284 79
Storm Damage	7,565,177.16	6,478,838.85	8,742,963.84	7,058,253 90
Meter Reading	4,482,803 19	4,373,684.60	4,451,428.47	4,359,925 68
Maintenance Contracts	24,129,553 68	19,949,022 99	17,643,621.69	13,655,435 73
Temporary Clerical/Accounting Services	2,755,666.05	2,287,275 74	2,279,713 98	2,675,324.89
Temporary Legal	2,958,930.29	3,178,209 86	2,580,416.55	2,975,737 47
Total	\$49,025,225.70	\$43,215,884.39	\$41,736,094.66	\$34,993,962.46

William Steven Seelye

Seelye Direct Testimony, Case No. 2008-00252, page 12, line 17:

• The word "year" should be "month." The correction was identified in response to ACM/POWER-1 Question No. 2(e).

Seelye Direct Testimony, Case No. 2008-00252, Exhibit 21:

• The heading of Column 1 should read "13 month" instead of "12 month." The corrected exhibit was provided in response to PSC-2 Question No. 86.

William E. Avera

Avera Direct Testimony, Case No. 2008-00252:

Page 28 was inadvertently omitted. The page was provided in response to AG-1
 Question No. 94.

Dated: December 23, 2008 Respectfully submitted,

Allyson K. Sturgeon

Senior Corporate Attorney

E.ON U.S. LLC

220 West Main Street

Louisville, Kentucky 40202

Telephone: (502) 627-2088

Kendrick R. Riggs

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Robert M. Watt III

Stoll Keenon Ogden PLLC

300 West Vine Street, Suite 2100

Lexington, Kentucky 40507-1801

Telephone: (859) 231-3000

Counsel for Louisville Gas and Electric Company

CERTIFICATE OF SERVICE

I hereby certify that a true copy of the foregoing was served via U.S. mail, first-class, postage prepaid, this 23rd day of December 2008 upon the following persons:

Dennis G. Howard II Assistant Attorney General Office of the Attorney General Office of Rate Intervention 1024 Capital Center Drive, Suite 200 Frankfort, KY 40601-8204 David C. Brown Stites & Harbison, PLLC 400 West Market Street, Suite 1800 Louisville, KY 40202

Michael L. Kurtz Boehm, Kurtz & Lowry 36 East Seventh Street, Suite 1510 Cincinnati, OH 45202

Lisa Kilkelly Legal Aid Society 416 West Muhammad Ali Blvd Louisville, KY 40202 Joe F. Childers Getty & Childers, PLLC 1900 Lexington Financial Center 250 West Main Street Lexington, KY 40507

Counsel for Louisville Gas and Electric

Company