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January 6, 2009

Terry Roach  
2205 Bell Tavern Ct.  
Louisville, KY 40207

RE: Case No. 2008-00252  
Louisville Gas & Electric Company

Dear Terry Roach:

The Commission acknowledges receipt of your comments on January 6, 2009. Your comments have been filed in the record of the above-referenced case for the Commission's consideration.

The Commission appreciates your interest and input.

Sincerely,

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

Jeff Derouen  
Executive Director

cc: Parties of Record