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January 8, 2009

Hon. Kendrick R. Riggs  
Stoll Keenon Ogden PLLC  
2000 PNC Plaza  
500 West Jefferson Street  
Louisville, Kentucky 40202-2828

Hon. Allyson K. Sturgeon  
E.ON U.S. LLC  
220 West Main Street  
Louisville, Kentucky 40202

Re: Kentucky Utilities Company and Louisville Gas and Electric's Joint Petition For  
Confidential Protection received 10/24/08  
PSC Case No.: 2008-00251 and 2008-00252

Dear Counselors:

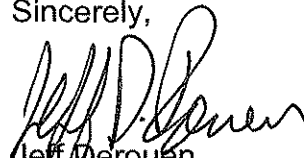
The Public Service Commission has received the Joint Petition for Confidential Treatment you filed on October 24, 2008 on behalf of Kentucky Utilities Company ("KU") and Louisville Gas and Electric Company ("LG&E") to protect certain information filed with the Commission as confidential under Section 7 of 807 KAR 5:001 and KRS 61.870 et. seq. The information you seek to have treated as confidential is identified as concerning their Supplemental Responses to the Commission's first Data Request, and more specifically described as KU's Responses to No. 26(a)(8) and No. 129 pertaining to state income tax returns for the past 5 years; and, LG&E's Responses to No. 26(a)(8) and No. 105 pertaining to state income tax returns for the past 3 years. It is further noted that both KU and LG&E's federal income tax returns were provided to the Commission on September 11, 2008 and are not subject to this request for confidential treatment. Your justification for having the Commission handle this material as confidential is that the information is state income tax information the disclosure of which is prohibited by KRS 131.190 and KRS 61.878(1)(I).

Based upon a review of the information, the Commission has determined that the information for which you seek confidential treatment is such as to be authorized to be withheld from public inspection under KRS 61.878 and Section 7 of 807 KAR 5:0001. The information has been determined to be confidential income tax information which is protected from disclosure under KRS 61.878(1)(l) by virtue of KRS 131.190.

Therefore, the information requested to be treated as confidential meets the criteria for confidential protection and will be maintained as a non-public part of the Commission's file in this case. The proper procedure for usage of confidential materials during formal proceedings may be found in Section 7(8) of 807 KAR 5:001.

If the information becomes publicly available or no longer warrants confidential treatment, Kentucky Utilities Company and Louisville Gas and Electric Company are required by 807 KAR 5:001, Section 7(9)(a), to inform the Commission so that the information may be placed in the public record.

Sincerely,



Jeff Derouen  
Executive Director

kg/

cc: Parties of Record