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PUBLIC SERVICE  
COMMISSION

Mr. Jeff DeRouen, Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
Frankfort, Kentucky 40601

Kentucky Utilities Company  
State Regulation and Rates  
220 West Main Street  
PO Box 32010  
Louisville, Kentucky 40232  
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May 1, 2009

Rick E. Lovekamp  
Manager Regulatory Affairs  
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Re: *Application of Kentucky Utilities Company for an Order Approving the  
Establishment of a Regulatory Asset*  
**Case No. 2008-00457**

Dear Mr. DeRouen:

Pursuant to the Commission's Order in the aforementioned case, Kentucky Utilities Company ("KU") hereby notifies the Commission that KU has established and recorded a regulatory asset as described in this proceeding.

As referenced in KU's letter of January 30, 2009, additional accounting adjustments have been made in KU's records and are submitted in response to the requirements contained in the aforementioned case. These include all final costs related to the Hurricane Ike wind storm.

Account Description and Number	Debit	Credit
Other Regulatory Assets – 182.3	\$ 2,195,516	
Overhead Line Expenses – Elec. Distribution – 583		\$ 73,106
Misc. Distribution Expenses – Elec. Distribution – 588		\$ 391,182
Maint. of Overhead Lines – Elec. Distribution – 593		\$ 1,525,234
Maint. of Line Transformers – Elec. Distribution – 595		\$ 192,297
Maint. of Street Lighting and Signal Systems – Elec. Distribution – 596		\$ 1,381
Injuries and Damages – 925		\$ 12,316

If the Commission has questions, please do not hesitate to contact me.

Sincerely,

Rick E. Lovekamp