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

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COMMISSION

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

April 16, 2010

RE: Application of Louisville Gas and Electric Company for an Adjustment of Electric and Gas Base Rates - Case No. 2009-00549

Robert M. Conroy  
Director - Rates  
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Dear Mr. DeRouen:

In the course of preparing the responses to the data requests, Louisville Gas and Electric Company determined that information that was provided in the application, but not the subject of the requests for information should be corrected or revised. Providing this information is consistent with the general direction in the Commission's February's 16, 2010 Order that a party make timely amendment to any prior response if it obtains information which indicates that the response was incorrect when made or, though correct when made, is now incorrect in any material respect.

Exhibit 1, Reference Schedule 1.16, Adjustment to Reflect Increases in Labor and Labor-Related Costs should be revised to reflect the final amounts posted. The amount of the revised 2009 Winter Storm Restoration regulatory asset labor costs is \$2,171,776. The amount of the revised jurisdictional labor and labor-related costs adjustment is an increase to expense of \$1,834,988 (electric) and \$458,747 (gas). A similar update is being submitted in the Kentucky Utilities Company base rate case.

Should you have any questions, please telephone me at your earliest convenience.

Sincerely,

Robert M. Conroy

cc: Counsel to the Parties of Record and their consultants