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2000 PNC Plaza
500 W Jefferson Street
Louisville, KY 40202-2828

May 24, 2010

RE: Case No 2010-00205
Louisville Gas and Electric Company
(Refinancing)

Notice of Intent of LG&E to File Application for Authority to Refinance Certain

This letter is to acknowledge receipt of notice of intent to file an application in the above case. The notice was date-stamped received May 20, 2010 and has been assigned Case No 2010-00205. In all future correspondence or filings in connection with this case, please reference the above case number.

If you need further assistance, please contact my staff at (502) 564-3940.

Sincerely,

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

Jeff Derouen
Executive Director

JD/rs