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RECEIVED

DEC 22 2017

PUBLIC SERVICE  
COMMISSION

**VIA OVERNIGHT MAIL**

December 22, 2017

Gwen R. Pinson, Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
Frankfort, Kentucky 40602

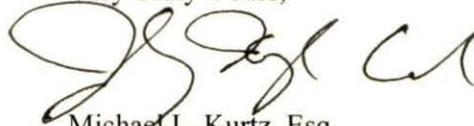
Re: *Kentucky Industrial Utility Customers, Inc., Complainant vs. Kentucky Utilities Company, Louisville Gas and Electric Company, Kentucky Power Company and Duke Energy Kentucky, Inc., Defendants*, Case No. 2017-\_\_\_\_\_

Dear Ms. Pinson:

On December 21, 2017, Kentucky Industrial Utility Customers, Inc. submitted a Complaint and Petition for the Establishment of Regulatory Liability to Provide Consumers a Rate Reduction Because of Tax Expense Savings in the above-referenced matter. On December 22, 2017, President Trump signed the Tax Cuts and Jobs Act into law. Therefore, any uncertainty regarding whether the bill would be effective January 1, 2018 has now been removed and a prima facie case has been established.

By copy of this letter, all parties listed on the Certificate of Service have been served. Please place this document on file.

Very Truly Yours,



Michael L. Kurtz, Esq.

Kurt J. Boehm, Esq.

Jody Kyler Cohn, Esq.

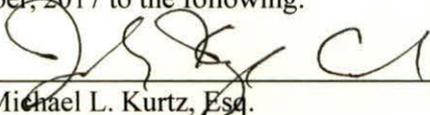
**BOEHM, KURTZ & LOWRY**

MLKkew  
Attachment

cc: Certificate of Service  
Richard Raff, Esq. (via email)  
Quang Nyugen, Esq. (via email)

**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing was served by electronic mail (when available) or by regular, U.S. mail, unless otherwise noted, this 22<sup>nd</sup> day of December, 2017 to the following:

  
\_\_\_\_\_  
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