

## Exhibit N

All permits required for the construction and operation of the facility are to be obtained by LG&E and KU pursuant to the terms of the Participation Agreement

IMPA has obtained or is in the process of obtaining all necessary approvals from the Indiana Utility Regulatory Commission ("IURC"). Specifically, on August 11, 2004, the IURC entered an Order in Cause No. 42455 issuing to IMPA a Certificate of Public Convenience and Necessity with respect to Trimble Co. 2, authorizing IMPA to participate in the Trimble Co. 2 project and acquire a 12.88% undivided ownership interest therein, and authorizing IMPA to issue debt to finance its participation and ownership in the Trimble Co. 2 project, all pursuant to applicable Indiana statutes.

IMEA is not required to obtain any permits for this project.