STITES & HARBISON PLLC

ATTORNEYS

400 West Market Street Suite 1800 Louisville, KY 40202-3352 [502] 587-3400 [502] 587-6391 Fax www.stites.com

Nashville, TN

October 2, 2012

Mr. Jeff Derouen Executive Director Kentucky Public Service Commission 211 Sower Blvd. Frankfort, KY 40601

RE:

Application of Louisville Gas & Electric Company;

Case No. 2012-00222

Dear Mr. Derouen:

Please find enclosed the original and one (1) copy of the Direct Testimony of Kevin C. Higgins on behalf of The Kroger Co. e-filed today in the above-referenced matter.

In accordance with the Commission's June 22, 2012 Order, this is to certify that Kroger's October 2, 2012 electronic filing is a true and accurate copy of the documents being filed in paper medium; that the electronic filing has been transmitted to the Commission on October 2, 2012; that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding; that an original and one copy of the filing is being mailed to the Commission on October 2, 2012 for filing on October 2, 2012.

Please place this document of file.

Very truly yours,

David C. Brown

DCB/dab

Enclosure

cc: Parties of Record

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