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March 3, 2017

***VIA ELECTRONIC FILING AND OVERNIGHT MAIL***

Dr. Talina R. Matthews  
Executive Director  
Public Service Commission  
211 Sower Boulevard  
Frankfort, Kentucky 40601

In Re: Electronic Application of Louisville Gas & Electric Company for an  
Adjustment of Its Electric and Gas Rates and for Certificates of Public  
Convenience and Necessity, Case No. 2016-00371

Dear Dr. Matthews:

JBS Swift & Co ("JBS") submits this cover letter for its electronic filing in this case, serving as the Read1st Introductory File. The filing is JBS Swift & Co's Pre-Filed Direct Testimony. In accordance with 807 KAR 5:001 Section 8, counsel certifies that the electronically filed documents are a true and accurate representation of the original paper document(s) being filed with the Commission within two (2) business days of the electronic filing, that all materials in the paper documents are included in the electronic filing, and that no party has been excused from participation by electronic service. JBS is filing with the Commission one paper original and six copies of the entire filing.

Please feel free to contact me should you have any questions or concerns.

Respectfully submitted,



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**COUNSEL FOR JBS SWIFT & CO**