April 10, 2017

RE:  Application of Louisville Gas and Electric Company for an Adjustment of Its Electric and Gas Rates and Certificates of Public Convenience and Necessity – Case No. 2016-00371

Dear Dr. Mathews:

Enclosed please find and accept for filing Louisville Gas and Electric Company's (“LG&E”) Rebuttal Testimony of the witnesses listed below in paper and electronic medium in the above referenced matter.

1. Rebuttal Testimony of Kent W. Blake
2. Rebuttal Testimony of Lonnie E. Bellar
3. Rebuttal Testimony of Daniel K. Arbough
4. Rebuttal Testimony of Adrien M. McKenzie
5. Rebuttal Testimony of David S. Sinclair
6. Rebuttal Testimony of John P. Malloy
7. Rebuttal Testimony of John K. Wolfe
8. Rebuttal Testimony of Robert M. Conroy
9. Rebuttal Testimony of W. Steven Seelye
10. Rebuttal Testimony of John J. Spanos
11. Rebuttal Testimony of Christopher M. Garrett
In accordance with 807 KAR 5:001, Section 8, I certify that the electronically filed documents are a true and accurate copy of the same documents being filed in paper medium; that the electronic filing has been transmitted to the Commission on April 10, 2017; that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means; and that the original and six copies of this filing in paper medium will be filed by hand-delivery with the Commission within two business days from the date of the electronic filing.

The Petition for Confidential Protection regarding certain information in this filing has been electronically filed and transmitted to the Commission on April 10, 2017. Pursuant to 807 KAR 5:001, Section 13(2)(e), the confidential material that is the subject of this Petition is not included in the electronic submission of this filing. The original of the Petition in paper medium and one copy of the confidential information in paper medium or on CD are also being filed under separate cover.

Should you have any questions regarding the enclosed, please contact me at your convenience.

Sincerely,

Christopher M. Garrett

cc: Parties of Record