



a PPL company

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

**Louisville Gas and Electric
Company**
State Regulation and Rates
220 West Main Street
P O Box 32010
Louisville, Kentucky 40232
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May 2, 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 Cost of Service Testimony of W. Steven Seelye in paper and electronic medium in the above referenced matter.

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 May 2, 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.

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

Sincerely,

Christopher M. Garrett

cc: Parties of Record