



SPILMAN THOMAS & BATTLE, PLLC

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March 3, 2017

Ms. Talina R. Matthews
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40602

**VIA ELECTRONIC FILING &
FEDERAL EXPRESS**

**Re: Electronic Application of Louisville Gas and Electric Company for an
Adjustment of its Electric and Gas Rates and for Certificates of Public
Convenience and Necessity; Case No. 2016-00371**

Dear Ms. Matthews:

Please find attached for electronic filing with the Kentucky Public Service Commission the Direct Testimony and Exhibits of Gregory W. Tillman on behalf of Wal-Mart Stores East, LP and Sam's East, Inc.'s ("Walmart's") in the above-referenced matter. An original and one (1) copy of this filing is also being sent via Federal Express to the Commission on this date.

All parties are being served a copy of this document in accordance with the attached Certificate of Service.

If you have any questions regarding this filing, please contact me.

Sincerely,

Don C. A. Parker (Kentucky I.D. No. 94113)

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DCP/sds
Attachments
c: Certificate of Service