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March 30, 2018

**HAND DELIVERED**  
**ELECTRONICALLY FILED**

Gwen R. Pinson  
Executive Director  
Kentucky Public Service Commission  
211 Sower Blvd  
Frankfort, KY 40601

*Re: Case No. 2017-00383*

Dear Ms. Pinson:

In accordance with Ordering Paragraphs 7 and 8 of the Commission's January 19, 2018 Order in this matter, enclosed please find the Joint Applicants' respective journal entries associated with the subject transaction. I certify that: (1) there are no materials to be filed in paper medium that are not included in the electronic submission; and (2) the electronically filed documents are a true representation of the documents that will be submitted in paper medium within two business days of the electronic submission.

Very truly yours,

Stoll Keenon Ogden PLLC

A handwritten signature in blue ink that reads "Lindsey W. Ingram III".

Lindsey W. Ingram III

Enclosure