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VIA E-FILING

March 26, 2018

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Re: Case No. 2018-00034

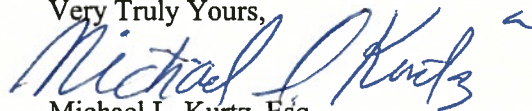
Dear Counsel:

Kentucky Industrial Utility Customers, Inc. ("KIUC") submits this letter in support of the request of Kentucky Utilities Company and Louisville Gas and Electric Company (collectively, "Companies") for authority from the Kentucky Public Service Commission ("Commission") to implement (effective April 1, 2018) the three Tax Cuts and Jobs Act ("TCJA") Surcredits at the levels proposed in the Offer and Acceptance of Satisfaction filed in this proceeding on January 29, 2018 while the Commission reviews the Companies' rehearing proposals.

The Offer and Acceptance of Satisfaction outlined a reasonable resolution of the issues in this proceeding, which KIUC committed to use its best efforts to defend.¹ The Commission's March 20, 2018 Order significantly modified that resolution. Accordingly, the limited rehearing now requested by the Companies is both necessary and fair.

However, while the Companies should get a meaningful opportunity to address whether the Commission's Order properly took into account both the positive and negative impacts of the TCJA on their overall financial condition, this additional review should not prevent or delay the TCJA refunds agreed upon in the Offer and Acceptance of Satisfaction from flowing through to customers beginning April 1, 2018.

Very Truly Yours,



Michael L. Kurtz, Esq.

Kurt J. Boehm, Esq.

Jody Kyler Cohn, Esq.

BOEHM, KURTZ & LOWRY

MLKkew

cc: Certificate of Service
Nancy Vinsel, Esq.
Richard Raff, Esq.

¹ Offer and Acceptance of Satisfaction, Section 5.4.

CERTIFICATE OF SERVICE

This is to certify that the foregoing copy of the foregoing is a true and accurate copy of the documents being filed in paper medium; that the electronic filing was transmitted to the Commission on March 26, 2018; that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding; and that a copy of the filing in paper medium is being overnighted to the Commission on March 26, 2018.



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