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January 29, 2018

VIA ELECTRONIC SUBMISSION

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

RE: Kentucky Industrial Utility Customers, Inc., Complainant, v. Kentucky Utilities Company and Louisville Gas and Electric Company, Defendants
Case No. 2018-00034

Dear Ms. Pinson:

Please find enclosed and accept for filing the *Direct Testimony of Kent. W. Blake, Chief Financial Officer of Kentucky Utilities Company and Louisville Gas and Electric Company*. Exhibit KBW-1 to Mr. Blake's testimony contains the *Offer and Acceptance of Satisfaction* executed by the Kentucky Industrial Utility Customers, Inc., the Attorney General for the Commonwealth of Kentucky, by and through the Office of Rate Intervention, and Kentucky Utilities Company and Louisville Gas and Electric Company.

This is to certify that Kentucky Utilities Company and Louisville Gas and Electric Company's January 29, 2018 electronic filing of *Direct Testimony of Kent. W. Blake, Chief Financial Officer of Kentucky Utilities Company and Louisville Gas and Electric Company* is a true and accurate copy of the same document being filed in paper medium; that the electronic filing has been transmitted to the Commission on January 29, 2018; that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding; and that an original and six copies in paper medium of the *Direct Testimony of Kent. W. Blake, Chief Financial Officer of Kentucky Utilities Company and Louisville Gas and Electric Company* will be filed with the Commission within two business days from the date of the electronic filing.

Should you have any questions, please contact us at your convenience.

Gwen R. Pinson
Executive Director
January 29, 2018
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Yours very truly,



Kendrick R. Riggs

KRR: ec
Enclosures as mentioned

CC: Kent Chandler and Lawrence W. Cook, Attorney General's Office of Rate Intervention
Michael L. Kurtz, Boehm Kurtz & Lowry
Robert M. Conroy, Vice President-State Regulation and Rates, LG&E and KU Services Company
Allyson K. Sturgeon, Senior Corporate Attorney, LG&E and KU Services Company