



**PPL companies**

Gwen R. Pinson  
Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
PO Box 615  
Frankfort, Kentucky 40602-0615

**LG&E and KU Energy LLC**  
State Regulation and Rates  
220 West Main Street  
PO Box 32010  
Louisville, KY 40232  
www.lge-ku.com

Rick E. Lovekamp  
Manager Regulatory  
Strategy/Policy  
T 502-627-3780  
rick.lovekamp@lge-ku.com

September 12, 2018

**RE: Electronic Joint Application of Kentucky Utilities Company and  
Louisville Gas and Electric Company for an Order Approving the  
Establishment of Regulatory Liabilities and Regulatory Assets  
Case No. 2018-00304**

Dear Ms. Pinson:

Enclosed please find and accept for filing Kentucky Utilities Company's and Louisville Gas and Electric Company's Joint Application requesting approval to establish regulatory liabilities to account for the excess accumulated deferred income taxes created by recent Kentucky state tax reform and to establish regulatory assets to account for the expenses incurred to repair damage and restore service to their customers caused by severe thunderstorms that began on July 20, 2018.

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 September 12, 2018; that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means; and that the original of this filing in paper medium will be delivered to the Commission within two business days from the date of the electronic filing.

Should you have any questions please contact me at your convenience.

Sincerely,

A handwritten signature in blue ink that reads "Rick E. Lovekamp".

Rick E. Lovekamp