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March 29, 2019

ELECTRONICALLY FILED

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

RE: Case No. 2018-00379

Dear Ms. Pinson,

Pursuant to the Commission's December 14, 2018 Order in the above-referenced case, please find enclosed an updated Cost Allocation Manual containing the new account numbers for the chart of accounts.

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 March 29, 2019; that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means; and that the original copy in paper medium will be filed by hand-delivery with 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,

Monica H. Braun