



Mr. Jeff Derouen
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
P. O. Box 615
Frankfort, KY 40602-0615

E.ON U.S. LLC
State Regulation and Rates
220 West Main Street
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Louisville, Kentucky 40232
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**PUBLIC SERVICE
COMMISSION**

Rick E. Lovekamp
Manager – Regulatory Affairs
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March 20, 2009

Re: ***E.ON AG, E.ON U.K. LTD (formerly Powergen LTD), E.ON U.S. LLC (formerly LG&E Energy LLC), Louisville Gas and Electric Company, and Kentucky Utilities Company - Case No. 2001-104***

Dear Mr. Derouen:

Pursuant to Appendix A: Commitment No. 26 of the Commission’s Order dated August 6, 2001 in the aforementioned case, Louisville Gas and Electric Company (“LG&E”) and Kentucky Utilities Company (“KU”) (collectively, “the Companies”) hereby notify the Commission of a capital contribution that will be reflected on the books of LG&E and KU as of December 31, 2008. During the final review of the 2008 year-end audited financial statements on March 18, 2009, the external auditor indicated that certain tax benefits of the Companies should be shown as an equity contribution from E.ON U.S. LLC rather than as a component of tax expense. The result is a contribution in the amount of \$3.5 million to LG&E and \$5.7 million to KU. Since year-end inter-company balances were settled in January, 2009, the funding to the utilities has already occurred. This adjustment does not change the equity balance at the utilities as of December 31, 2008; it merely modifies the technical accounting entries that affect the equity balance. Under the circumstances, it was not possible to provide the Commission with an advance notice.

Mr. Jeff Derouen
Executive Director
March 20, 2009

Please confirm your receipt of this filing by placing the stamp of your Office with date received on the extra copy and returning to me in the enclosed envelope. Should you have any questions regarding this information, please contact me at your convenience.

Sincerely,

A handwritten signature in black ink, appearing to read "Rick E. Lovekamp". The signature is fluid and cursive, with a long horizontal stroke at the end.

Rick E. Lovekamp

cc: Kendrick Riggs – Stoll · Keenon · Ogden