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Mr. Jeff Derouen
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40601

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JAN 30 2009

PUBLIC SERVICE
COMMISSION

Louisville Gas and
Electric Company
State Regulation and Rates
220 West Main Street
PO Box 32010
Louisville, Kentucky 40232
www.eon-us.com

January 30, 2009

Rick E. Lovekamp
Manager Regulatory Affairs
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Re: *Application of Louisville Gas and Electric Company for Approval of
Sale of Property to the Louisville Arena Authority, Inc.*
Case No. 2006-00391

Dear Mr. Derouen:

Pursuant to the Commission's Order in the aforementioned case, Louisville Gas and Electric Company ("LG&E) had planned to provide the Commission with the accounting entries associated with the relocation of LG&E facilities by January 31, 2009. However, the relocation work is not yet complete and therefore the final accounting entries are not available at this time. We will keep the Commission advised, however, and once complete, a submission with the final accounting entries will be filed.

If the Commission has questions, please do not hesitate to contact me.

Sincerely,

Rick E. Lovekamp