



an e-on company

RECEIVED

MAY 04 2009

PUBLIC SERVICE COMMISSION

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

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

May 1, 2009

Re: *Application of Louisville Gas and Electric Company for an Order
Approving the Establishment of a Regulatory Asset*
Case No. 2008-00456

Rick E. Lovekamp
Manager Regulatory Affairs
T 502-627-3780
F 502-627-3213
rick.lovekamp@eon-us.com

Dear Mr. DeRouen:

Pursuant to the Commission's Order in the aforementioned case, Louisville Gas and Electric Company ("LG&E") hereby notifies the Commission that LG&E has established and recorded a regulatory asset as described in this proceeding.

As referenced in LG&E's letter of January 30, 2009, additional accounting adjustments have been made in LG&E's records and are submitted in response to the requirements contained in the aforementioned case and are updated from the version that was provided on January 30, 2009. These include all final costs related to the Hurricane Ike wind storm.

Account Description and Number	Debit	Credit
Other Regulatory Assets – 182.3	\$ 23,540,333	
Load Dispatching – Elec. Distribution – 581		\$ 14,504
Overhead Line Expenses – Elec. Distribution – 583		\$ 5,736,875
Maint. Supv. & Engineering – Elec. Distribution – 590		\$ 55,426
Maint. of Overhead Lines – Elec. Distribution – 593		\$ 16,958,869
Maint. of Underground Lines – Elec. Distribution – 594		\$ 27,876
Maint. of Line Transformers – Elec. Distribution – 595		\$ 664,746
Supervision – Customer Service and Info. Exp. – 907		\$ 5,192
Injuries and Damages – 925		\$ 76,845

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

Sincerely,

Rick E. Lovekamp