



Steven L. Beshear
Governor

David L. Armstrong
Chairman

Leonard K. Peters
Secretary
Energy and Environment Cabinet

Commonwealth of Kentucky
Public Service Commission

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Frankfort, Kentucky 40602-0615
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James Gardner
Vice Chairman

John W. Clay
Commissioner

May 1, 2009

Rick E. Lovecamp
Louisville Gas and Electric Company
220 W. Main Street
P. O. Box 32010
Louisville, KY 40202

RE: Case No. 2009-00175
Louisville Gas and Electric Company
(Accounting Deferral)
Establishment of a Regulatory Asset

This letter is to acknowledge receipt of initial filing in the above case. The filing was date-stamped received April 30, 2009 and has been assigned Case No. 2009-00175. In all future correspondence or filings in connection with this case, please reference the above case number.

If you need further assistance, please contact my staff at (502) 564-3940.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff Derouen".

Jeff Derouen
Executive Director

JD/rs



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Honorable Kendrick R. Riggs
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500 W Jefferson Street
Louisville, KY 40202-2828

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Honorable Allyson K. Sturgeon
Attorney at Law
E.ON U.S. Services, Inc.
220 West Main Street
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