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Robert M. Conroy
Director, Rates
Louisville Gas and Electric Company
220 W. Main Street
P. O. Box 32010
Louisville, KY 40202

April 1, 2010

RE: Case No. 2010-00140
Louisville Gas and Electric Company
(Purchased Gas Adjustment)

This letter is to acknowledge receipt of initial application in the above case. The application was date-stamped received March 31, 2010 and has been assigned Case No. 2010-00140. 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/tw