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Commissioner

April 27, 2010

E.ON U.S. LLC  
Attention: Allyson K. Sturgeon  
220 West Main Street  
Louisville, Kentucky 40202

Re: Louisville Gas and Electric Company  
Petition for Confidential Protection received 3/31/10  
PSC Reference – Case No. 2010-00140

Dear Ms. Sturgeon:

The Public Service Commission has received the Petition for Confidential Protection you filed on March 31, 2010 on behalf of Louisville Gas & Electric ("LG&E"), to protect certain information filed with the Commission as confidential pursuant to Section 7 of 807 KAR 5:001 and KRS 61.878. The information you seek to have treated as confidential is identified as information contained in its Quarterly Gas Supply Clause Summary for the period November, 2009 through January, 2010. The information is more particularly described as Exhibit B-1, pages 5 and 6, and identifies its gas suppliers, specific gas volumes and costs.

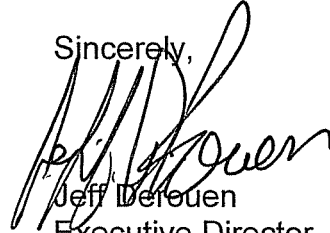
Your justification for having the Commission handle this material as confidential is that the public disclosure of the information would compromise LG&E's competitive position in the industry and result in an unfair commercial advantage to their competitors.

Based on a review of the information and pursuant to KRS 61.878 and 807 KAR 5:001, Section 7, the Commission has determined that the information you seek to keep confidential is of a proprietary nature, which if publicly disclosed would permit an unfair commercial advantage to LG&E's competitors. Therefore, the information requested to be treated as confidential **meets the criteria for confidential protection** and will be maintained as a nonpublic part of the Commission's file in this case. The procedure for usage of confidential materials during formal proceedings may be found at Section 7(8) of 807 KAR 5:001.

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If the information becomes publicly available or no longer warrants confidential treatment, Louisville Gas & Electric Company is required by Section 8(9)(a) of 807 KAR 5:001 to inform the Commission so that the information may be placed in the public record.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff DeRoquen". The signature is stylized with a large, looping initial "J".

Jeff DeRoquen  
Executive Director

kg/

cc: Parties of Record