



07 JUN 20 PM 12:16

Top Hat Plan Exemption
 Employee Benefits Security Administration,
 Room N-5644
 U.S. Department of Labor
 200 Constitution Avenue NW.
 Washington, DC 20210

E.ON U.S. LLC
 Legal Department
 220 W. Main Street
 Louisville, Kentucky 40202
 www.eon-us.com

June 13, 2007

Gregory J. Meiman
 Sr. Counsel and Executive
 Plans Specialist
 T 502-627-2562
 F 502-627-3367
 Greg.meiman@eon-us.com

Re: E.ON U.S. LLC Nonqualified Savings Plan

Gentlemen or Madam:

In reference to the above-named plan:

Employer: E.ON U.S. LLC
 Address: 220 West Main Street
 Louisville, Kentucky 40202
 Tax ID: 20-0523163

The employer maintains the plans named in this statement for the purpose of providing deferred compensation for a select group of management or HCE's. The above named plan has 41 participants. Other top hat plans that the employer maintains are as follows:

LG&E Energy Corp. Nonqualified Savings Plan – 53 participants.

Louisville Gas and Electric Company Supplemental Executive Retirement Plan for Roger Hale – 1 participant.

LG&E Energy Corp. Supplemental Executive Retirement Plan – 47 participants.

LG&E Energy Corp. and Louisville Gas and Electric Company Non-officer Senior Management Pension Restoration Plan – 71 participants.

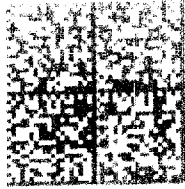
If you have any questions concerning this filing please contact me.

Sincerely,



U.S.

220 West Main Street - 11th Floor
P.O. Box 32030
Louisville, Kentucky 40202



016H26505227

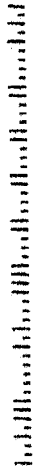
\$00.410

06/13/2007

Mailed From 40202

US POSTAGE

Top Hat Plan Exemption
Employee Benefits Security Administration,
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW.
Washington, DC 20210



2021040000