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Ms. Elizabeth O'Donnell  
Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
Frankfort, Kentucky 40601

**RECEIVED**

**AUG 07 2007**

**PUBLIC SERVICE  
COMMISSION**

**Louisville Gas and Electric  
Company**  
State Regulation and Rates  
220 West Main Street  
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Louisville, Kentucky 40232  
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August 7, 2007

Re: ***Louisville Gas and Electric Company – Report of Certain Material  
Changes – Case No. 2006-00445***

Dear Ms. O'Donnell:

In its order of January 31, 2007 issued in the above-referenced proceeding, the Commission directed Louisville Gas and Electric Company ("LG&E") to file reports of material changes that they would have had to disclose to the Securities and Exchange Commission ("SEC") on a Form 8-K if each company had continued to have publicly held secured debt.

In compliance with this Commission order, LG&E is submitting this letter as their report. With respect to July 2007, LG&E believes there are no reportable events.

Should you have any questions in this regard, please do not hesitate to contact me.

Sincerely,

Kent W. Blake