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PUBLIC SERVICE
COMMISSION

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

**Louisville Gas and Electric
Company**
State Regulation and Rates
220 West Main Street
PO Box 32010
Louisville, Kentucky 40232
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Lonnie E. Bellar
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January 8, 2008

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

Dear Ms. O'Donnell:

Pursuant to the Commission's Order, dated January 31, 2007, in the
aforementioned case, Louisville Gas and Electric Company ("LG&E") hereby
files a report of material changes that LG&E would have had to disclose to the
Securities and Exchange Commission ("SEC") on a Form 8-K if the company
had continued to have publicly held secured debt. 3

In compliance with this Commission order, LG&E is submitting this letter as its
report. With respect to December 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,

Lonnie E. Bellar