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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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September 10, 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 August 2007, LG&E believes there are no reportable events.

Although John R. McCall will be the officer responsible for the timely filing of these materials, I will become the primary point of contact for all inquires concerning these and other state regulatory issues.

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

Sincerely,

A handwritten signature in cursive script that reads 'Lonnie E. Bellar'.

Lonnie E. Bellar