



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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March 14, 2008

Lonnie E. Bellar
Vice President
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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.

In compliance with this Commission order, LG&E is submitting this letter as its report. With respect to February 2008, LG&E believes it would have filed a Form 8-K for the following events:

- LG&E's planned conversion of three pollution control bond series to a weekly interest rate mode (the Louisville/Jefferson County Metro Government 2005 Series A, 2007 Series A and 2007 Series B bonds, respectively) and interim repurchasing of such.

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