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

**Kentucky Utilities Company**  
State Regulation and Rates  
220 West Main Street  
PO Box 32010  
Louisville, Kentucky 40232  
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January 8, 2008

Re: ***Kentucky Utilities Company - Report of Certain Material Changes***  
**Case No. 2006-00390**

Dear Ms. O'Donnell:

Pursuant to the Commission's Order, dated January 22, 2007, in the aforementioned case, Kentucky Utilities Company ("KU") hereby files a report of material changes that KU 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, KU is submitting this letter as its report. With respect to December 2007, KU believes it would have filed a Form 8-K for the following events:

- KU entered into a loan agreement and related documentation in connection with borrowing \$100 million from Fidelity Corporation, an affiliate.

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

Sincerely,

Lonnie E. Bellar