



Mr. Jeff Derouen
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40601

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PUBLIC SERVICE
COMMISSION

**Louisville Gas and Electric
Company**
State Regulation and Rates
220 West Main Street
PO Box 32010
Louisville, Kentucky 40232
www.eon-us.com

Lonnie E. Bellar
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January 9, 2009

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

Dear Mr. Derouen:

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 December 2008, 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