



an e-on company

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  
Vice President  
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May 7, 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 regarding which LG&E believes it may have  
filed a Form 8-K with the Securities and Exchange Commission ("SEC") 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. LG&E believes it would have filed a Form 8-K for the following  
events:

- LG&E's filing of an application with the Commission for regulatory  
asset treatment for approximately \$45 million (of \$57 million) in  
restoration costs relating to the severe ice storm which occurred during  
January-February 2009.

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

Sincerely,

Lonnie E. Bellar