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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
www.eon-us.com

February 6, 2008

Lonnie E. Bellar
Vice President
T 502-627-4830
F 502-217-2109
lonnie.bellar@eon-us.com

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 January 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,

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

Lonnie E. Bellar