

HECENED

Mr. Jeff DeRouen Executive Director Kentucky Public Service Commission 211 Sower Boulevard Frankfort, Kentucky 40601 FEB 10 2011
PUBLIC SERVICE
COMMISSION

Kentucky Utilities Company State Regulation and Rates 220 West Main Street PO Box 32010 Louisville, Kentucky 40232 www.lge-ku.com

Lonnie E. Bellar Vice President T 502-627-4830 F 502-217-2109 Ionnie.bellar@lge-ku.com

February 9, 2011

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

Dear Mr. DeRouen:

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. However, in connection with the issuance of First Mortgage Bonds on November 16, 2010, KU anticipates filing registration statements with the Securities and Exchange Commission ("SEC") during mid-2011. Upon such statements being declared effective by the SEC, KU would thereafter resume periodic SEC reporting, including Form 8-K's.

In compliance with this Commission order, KU is submitting this letter as its report. With respect to January 2011, KU believes it would have filed a Form 8-K for the following events:

 Submission of unaudited pro-forma financial information, under Securities and Exchange Commission rules, giving effect to certain proforma accounting entries, financial transactions or other events relating to the acquisition.

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

Sincerely.

Lonnie E. Bellar