



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
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Louisville, Kentucky 40232
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Lonnie E. Bellar
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November 5, 2010

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. With respect to October 2010, LG&E believes it would have filed a
Form 8-K for the following event:

- Approved refinancing transactions collateralizing existing series of
previously unsecured tax exempt pollution control bonds by
implementation of a first mortgage bond indenture and issuance of
series of first mortgage bonds there under as collateral for the tax-
exempt bondholders.

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

Sincerely,


Lonnie E. Bellar

"In November 2010, E.ON U.S. LLC was renamed LG&E and KU Energy LLC."