



an e-on company

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

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COMMISSION

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

Lonnie E. Bellar  
Vice President  
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December 8, 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. However, in connection with the recently issued First Mortgage Bonds, referenced below, LG&E anticipates filing registration statements with the Securities and Exchange Commission ("SEC") during mid-2011. Upon such statements being declared effective by the SEC, LG&E would thereafter resume periodic SEC reporting, including Form 8-K's.

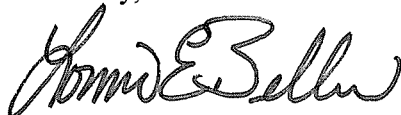
In compliance with this Commission order, LG&E is submitting this letter as its report. With respect to November 2010, LG&E believes it would have filed a Form 8-K for the following events:

- The official closing of the transfer of ownership of LG&E via the acquisition of E.ON US LLC by PPL Corporation
- Issuance of \$535 million of First Mortgage Bonds
- Issuance of eight promissory notes for \$485 million to PPL Investment Corporation (which were repaid with proceeds of the First Mortgage Bonds listed above) to replace prior notes from Fidelia Corporation
- Entering into a multi-year revolving credit facility totaling \$400 million
- Entering into employment-related arrangements with LG&E management in connection with the PPL transaction
- Appointments to the LG&E board associated with the PPL transaction

Mr. Jeff DeRouen  
December 8, 2010

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". The signature is written in black ink and is positioned above the printed name.

Lonnie E. Bellar