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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
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Lonnie E. Bellar
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January 11, 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 December 2009, LG&E believes it would have filed a
Form 8-K for the following events:

- LG&E’s announcement of its intention to file an application for increase
in base electric rates in Kentucky
- Commission’s Order approving the parties’ settlement in LG&E’s 2009
environmental cost recovery proceeding

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

Sincerely,

Lonnie E. Bellar