



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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February 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 January 2010, LG&E believes it would have filed a
Form 8-K for the following events:

- LG&E filed an application requesting an increase in base electric and
gas rates in Kentucky

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

Sincerely,

Lonnie E. Bellar