



an e-on company

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

March 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 February 2010, LG&E believes there are no reportable events.

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

Sincerely,

Lonnie E. Bellar

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COMMISSION

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Company**
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