



an eon company

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

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APR 13 2010

PUBLIC SERVICE  
COMMISSION

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

Lonnie E. Bellar  
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April 12, 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 March 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