

MAY 07 2010

PUBLIC SERVICE COMMISSION

Louisville Gas and Electric

State Regulation and Rates

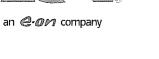
Louisville, Kentucky 40232

220 West Main Street

Company

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

May 7, 2010

Lonnie E. Bellar Vice President T 502-627-4830 F 502-217-2109

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

 The definitive agreement among E.ON AG, E.ON US Investments Corp. and PPL Corporation for the sale of E.ON U.S. LLC, which includes Louisville Gas and Electric Company, and associated transaction matters.

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

Sincerely,

Lonnie E. Bellar