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

**Louisville Gas and Electric  
Company**  
State Regulation and Rates  
220 West Main Street  
PO Box 32010  
Louisville, Kentucky 40232  
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May 7, 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 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