



a PPL company

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

January 10, 2011

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. However, in connection with the recently issued First Mortgage Bonds, referenced below, LG&E anticipates filing registration statements with the Securities and Exchange Commission ("SEC") during mid-2011. Upon such statements being declared effective by the SEC, LG&E would thereafter resume periodic SEC reporting, including Form 8-K's.

In compliance with this Commission order, LG&E is submitting this letter as its report. With respect to December 2010, LG&E believes it would have filed a Form 8-K for the following events:

- Selection of Ernst and Young LLP as independent auditors for the Company for 2011

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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