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COMMISSION

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  
www.lge-ku.com

February 9, 2011

Re: *Louisville Gas and Electric Company – Report of Certain Material  
Changes – Case No. 2006-00445*

Lonnie E. Bellar  
Vice President  
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lonnie.bellar@lge-ku.com

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 issuance of First Mortgage Bonds on November 16, 2010, 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 January 2011, LG&E believes it would have filed a Form 8-K for the following events:

- Submission of unaudited pro-forma financial information, under Securities and Exchange Commission rules, giving effect to certain pro-forma accounting entries, financial transactions or other events relating to the acquisition.

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

Sincerely,

Lonnie E. Bellar