



a PPL company

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

June 7, 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 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 May 2011, LG&E believes it would have filed a Form 8-K for the following events:

- LG&E filed a notice of intent for an amended environmental compliance plan, a revised surcharge to recover environmental costs, and Certificates of Public Convenience and Necessity for the construction of environmental equipment

Please note that, effective June 1, 2011, LG&E's Registration Statement on Form S-4 was declared effective by the SEC. Therefore, LG&E has now commenced SEC periodic reporting obligations under the Securities Exchange Act of 1934.

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**Louisville Gas and Electric Company**

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Therefore, this letter will be the final letter of this type delivered to the Commission under this docket. In the future, LG&E will annually submit copies of relevant SEC filings, including Form 8-K's, pursuant to the requirements of Orders 10296, 89-374, 97-300, 2000-095, 2001-00104, and 2010-00104.

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

Sincerely,

A handwritten signature in cursive script, appearing to read "Lonnie E. Bellar".

Lonnie E. Bellar