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December 21, 2010

Don M. Combs
Grayson R.E.C.C.
109 Bagby Park
Grayson, KY 41143

RE: Case No. 2010-00489
Revised Filing Deficiency Letter

Upon further review by Commission staff, Grayson RECC's filing is rejected for the reasons set forth below:

Filing deficiencies pursuant to:

(1) 807 KAR 5:001: Section 6(6) Notes Outstanding: Interest Paid in Last Fiscal Year.

(2) 807 KAR 5:001 Section 8(3)... If Applicant is a corporation, a certified copy of its Articles of Incorporation and all amendments thereto, if any, shall be annexed to the application. If applicant's Article of Incorporation and amendments thereto, if any, have already been filed with the Commission in some prior proceeding, it will be sufficient if this fact is stated in the application and reference is made to the style and case number of the prior proceeding.

The statutory time period in which the Commission must process this case will not commence until the above-mentioned information is filed with the Commission. If your filing contains a proposed effective date, the rejection of your filing for reasons of deficiencies voids that proposed effective date. When you file the required information to correct the deficiencies, you may refile your proposed tariff with a new proposed effective date that is a least 30 days from the date you file the required information. You are requested to file 10 copies of this information within 15 days of date of this letter. If you need further assistance, please contact my staff at 502-564-3940.

Sincerely,



Jeff Derouen
Executive Director