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January 26, 2011

Honorable W. Randall Jones
Rubin & Hays
Kentucky Home Trust Building
450 South Third Street
Louisville, KY 40202

RE: Case No. **2011-00027**

Todd County Water District
(Construct, Finance, Rates; 278.023)

This letter is to acknowledge receipt of initial filing in the above case. The filing was date-stamped received January 26, 2011 and has been assigned Case No. 2011-00027. In all future correspondence or filings in connection with this case, please reference the above case number. Public comments and responses to public comments regarding this case may be viewed on the Commission's web site at <http://www.psc.ky.gov>.

If you need further assistance, please contact my staff at (502) 564-3940.

Sincerely,

Jeff Derouen
Executive Director

JD/ke