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December 13, 2011

Mr. Jeff R. Derouen, Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, KY 40602

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PUBLIC SERVICE
COMMISSION

Re: Case No. 2011-00096
South Kentucky Rural Electric Cooperative

Dear Mr. Derouen:

The consultant that is working on the information in Commission Staff's Fourth Information Request is still in the process of getting software to calculate the Conformance and Retirement Experience Indices. This is the first depreciation study where the Commission has requested this information from the consultants. Therefore, it is taking some time to acquire this type of software. The consultants are working on this and cannot give an estimate of when the results will be available.

Sincerely,

A handwritten signature in black ink that reads 'D. Stephen Johnson'.

D. Stephen Johnson
Vice President of Finance

Enclosure