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January 10, 2005

VIA FAX NO. 502-564-7279  
and PRIORITY MAIL

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JAN 12 2005

PUBLIC SERVICE  
COMMISSION

Ms. Elizabeth O'Donnell  
Executive Director  
Public Service Commission of Kentucky  
Post Office Box 615  
Frankfort, Kentucky 40602

Re: Kenergy Corp.  
Case No. 2004-00446

Dear Ms. O'Donnell:

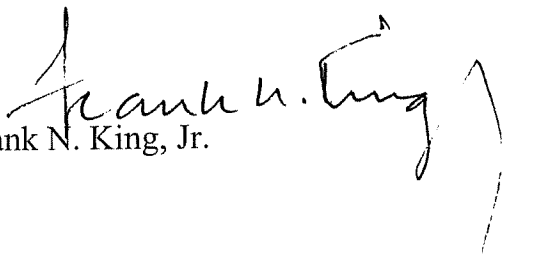
As requested by staff attorney Anita Mitchell, this letter is to confirm that the depreciation rates reflected in this filing are identical to those in Kenergy's last rate case, No. 2003-00165. This information is set forth in Kenergy's responses to Items 38 and 39 of First Data Request of Commission Staff that were mailed by overnight delivery to the Commission on January 7, 2005. If additional information is needed, please advise.

Your assistance in this matter is appreciated.

Very truly yours,

DORSEY, KING, GRAY, NORMENT & HOPGOOD

By

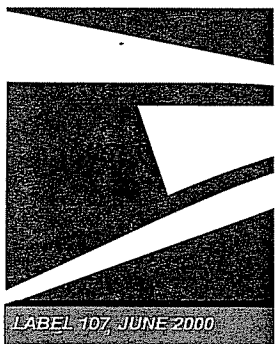
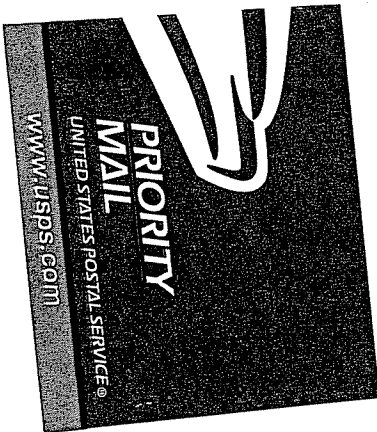
  
Frank N. King, Jr.

FNKJr/cds

Copy: Anita Mitchell, Staff Counsel  
Mr. Steve Thompson, Kenergy Corp.

After 5 days, return to:

**DORSEY, KING, GRAY, NORMENT & HOPGOOD**  
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318 Second Street  
Henderson, Kentucky 42420



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