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March 31, 2006

Beth O'Donnell
Executive Director
Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40601

RECEIVED
APR - 3 2006
PUBLIC SERVICE
COMMISSION

**Re: *Adjustment of Rates of Cumberland Valley Electric, Inc.*
Commonwealth of Kentucky/ Public Service Commission/ Case NO. 2005-
00187**

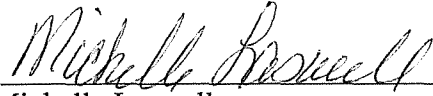
Dear Ms. O'Donnell:

Enclosed please find an original and six (6) copies of an Entry of Appearance in the above-referenced matter. I would ask that you please file same in your office and return a "filed" stamped copy in the enclosed self-addressed stamped envelope.

Thank you for your time and cooperation in this matter. Please call if you have any questions.

Sincerely yours,

COX BOWLING & JOHNSON PLLC

By: 
Michelle Laswell
Legal Assistant to D. Eric Lycan

ENCLOSURE(S): As stated herein

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

RECEIVED

APR - 3 2006

PUBLIC SERVICE
COMMISSION

In the Matter of:

ADJUSTMENT OF RATES)
OF CUMBERLAND VALLEY)
ELECTRIC, INC.)

CASE NO. 2005-00187

ENTRY OF APPEARANCE

Comes now, the firm of Cox Bowling & Johnson, PLLC, Gillard B. Johnson, III and D. Eric Lycan, and hereby enter their appearance as co-counsel, with W. Patrick Hauser, of record on behalf of Cumberland Valley Electric, Inc..

Respectfully submitted,

By:



Gillard B. Johnson, III
D. Eric Lycan
COX BOWLING & JOHNSON, PLLC
Counsel for the plaintiff
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**CO-COUNSEL FOR PETITIONER,
CUMBERLAND VALLEY ELECTRIC, INC.**

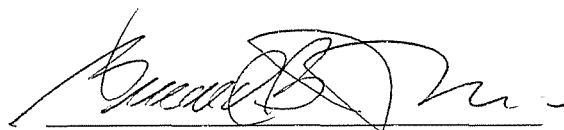
CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the foregoing was served on this the 31st day of March, 2006, by mailing same, first-class United States Mail, postage prepaid, to the following:

Beth O'Donnell
Executive Director
Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40601

Hon. Dennis G. Howard, II
Hon. Elizabeth E. Blackford
Hon. Lawrence W. Cook
Assistance Attorneys General
1024 Capital Center Drive, Suite 200
Frankfort, Kentucky 40601-8204

W. Patrick Hauser, P.S.C.
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Gillard B. Johnson, III
D. Eric Lycan