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December 18, 2006

Honorable Ruth H. Baxter
Crawford & Baxter, P.S.C. Attorneys at Law
523 Highland Avenue
P. O. Box 353
Carrollton, KY 41008

RE: Case No 2006-00544
Filing Deficiencies

The Commission staff has reviewed your application in the above case. This filing is rejected for the reasons set forth below.

1. Filing deficiencies pursuant to 807 KAR 5:001:

807 KAR 5:001: Section 11(2)(b) Copies of all deeds or mortgages. If previously filed, state case number.

807 KAR 5:001: Section 6(4) Mortgages: Amount of Indebtedness Secured

807 KAR 5:001: Section 6(4) Mortgages: Date of Execution

807 KAR 5:001: Section 6(4) Mortgages: Name of Mortgagee or Trustee

807 KAR 5:001: Section 6(4) Mortgages: Name of Mortgagor

807 KAR 5:001: Section 6(4) Mortgages: Sinking Fund Provisions

807 KAR 5:001: Section 6(5) Bonds: Amount Authorized

807 KAR 5:001: Section 6(5) Bonds: Amount Issued

807 KAR 5:001: Section 6(5) Bonds: Date of Issue

807 KAR 5:001: Section 6(5) Bonds: Date of Maturity

807 KAR 5:001: Section 6(5) Bonds: Description of Each Class Issued

807 KAR 5:001: Section 6(5) Bonds: How Secured

807 KAR 5:001: Section 6(5) Bonds: Interest Paid in Last Fiscal Year

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807 KAR 5:001: Section 6(5) Bonds: Name of Utility Who Issued

807 KAR 5:001: Section 6(6) Notes Outstanding: Amount

807 KAR 5:001: Section 6(6) Notes Outstanding: Date of Issue

807 KAR 5:001: Section 6(6) Notes Outstanding: In Whose Favor

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

807 KAR 5:001: Section 6(6) Notes Outstanding: Maturity Date

807 KAR 5:001: Section 6(6) Notes Outstanding: Rate of Interest

807 KAR 5:001: Section 6(7) Other Indebtedness: Description of Any Assumption of Indebtedness by Outside Party (i.e., any transfer)

807 KAR 5:001: Section 6(7) Other Indebtedness: Description of Each Class

807 KAR 5:001: Section 6(7) Other Indebtedness: How Secured

807 KAR 5:001: Section 6(7) Other Indebtedness: Interest Paid in Last Fiscal Yr.

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 at 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 this letter. If you need further assistance, please contact Mark Frost at 502/564-3940 ext. 274.

Sincerely,



Mike Burford
Director Division of Filings

MB/MB