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November 19, 2010

Mark D Goss
Frost Brown Todd LLC
250 W Main Street Suite 2800
Lexington, KY 40507-1749

RE: Case No. **2010-00449**

East Kentucky Power Cooperative, Inc.
(Accounting Deferral)

This letter is to acknowledge receipt of initial application in the above case. The application was date-stamped received November 18, 2010 and has been assigned Case No. 2010-00449. 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