



**Big Sandy Rural Electric
Cooperative Corporation**

504 11th Street
Paintsville, Kentucky 41240-1422
(606) 789-4095 • Fax (606) 789-5454
Toll Free (888) 789-RECC (7322)

RECEIVED

MAR 10 2011

PUBLIC SERVICE
COMMISSION

David Estep
504 11th Street
Paintsville, KY 41240
March 8, 2011

Faith Burns
Public Service Corporation
Division of General Counsel
PO Box 615; 211 Sower Blvd.
Frankfort, KY 40602-0615

Dear Mrs. Burns:

Enclosed is the sworn affidavit of Brandon M. Wheeler to be filed with case# 2010-00496.

Sincerely,

A handwritten signature in black ink, appearing to read "David Estep", written over a horizontal line.

David Estep
General Manager

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

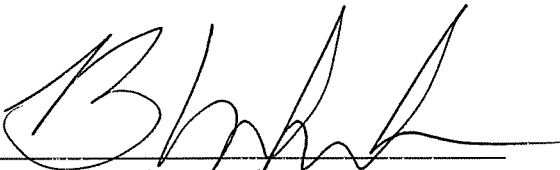
In The Matter Of:

AN EXAMINATION BY THE PUBLIC)	
SERVICE COMMISSION OF THE)	
APPLICATION OF THE FUEL ADJUSTMENT)	CASE NO.
CLAUSE OF BIG SANDY RURAL ELECTRIC)	2010-00496
COOPERATIVE CORPORATION FROM)	
NOVEMBER 1, 2008 THROUGH OCTOBER 31, 2010)	

AFFIDAVIT


Brandon M. Wheeler, CPA, being duly sworn states that he is the person who prepared and compiled items 1-6 and exhibit 10-15 of Big Sandy RECC's responses dated February 23, 2011 in Case No. 2010-00496; that he has read the same and knows the contents thereof; that the matters stated therein are true and correct to the best of his knowledge and belief.

Witness my signature this 8th day of March, 2011.



Brandon M. Wheeler, CPA

Subscribed and sworn to before me by Brandon M. Wheeler, CPA this 8th day of March, 2011.



Notary Public, State at Large

My commission expires July 12, 2011.