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December 9, 2011

VIA FEDERAL EXPRESS
TRACKING NO. 8758-9793-7614

MR JEFF DEROUEN
EXECUTIVE DIRECTOR
KENTUCKY PUBLIC SERVICE COMMISSION
211 SOWER BLVD.
FRANKFORT KY 40602

RECEIVED

DEC 12 2011

PUBLIC SERVICE
COMMISSION

***Re: In the Matter of: Application of Jackson Purchase Energy Corporation
for Authorization to Refinance from CoBank and Execute Necessary Notes***

Kentucky Public Service Commission; Case No. 2011-00466

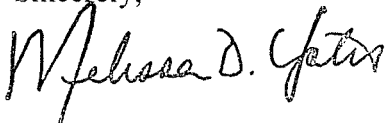
Dear Mr. Derouen:

I received the Kentucky Public Service Commission's (PSC) Notice of Filing Deficiencies dated December 6, 2011, in regard to the above-referenced matter. The notice referenced filing deficiencies pursuant to: 807 KAR 5:001, Section 6(6) Notes Outstanding: Interest Paid in Last Fiscal Year (Interest expense provided for only 10 months of 2011, not for fiscal year (12 months) as stated in the regulation).

Please allow this letter to serve as a formal response to the above-referenced notice. The interest amounts in the right column of Exhibit 3 (of JPEC's Application) labeled "Interest Expensed YTD 2010," are for the twelve (12) months of 2010. The reference at the top of the page of Exhibit 3 entitled "Long-Term Debt Schedule 10/31/11" is a typographical error. Please allow this response to correct any deficiencies and accept the Application for filing.

I would like to thank you in advance for your anticipated cooperation. If you have any questions or comments, please do not hesitate to call or email.

Sincerely,



Melissa D. Yates
Attorney for Jackson Purchase Energy Corporation