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Chairman

James W. Gardner  
Vice Chairman

March 27, 2012

Jeff Derouen  
Executive Director  
Public Service Commission  
211 Sower Boulevard  
Frankfort, KY 40601

RE: Case No. 2012-00102  
Request of Shelby Energy Cooperative for approval to establish a regulatory asset in the amount of \$443,562.75 and amortize the amount over a period of five (5) years

Dear Jeff:

Please find enclosed for filing in the above referenced case a copy of an e-mail exchange between Don Prather, Counsel for Shelby Energy Cooperative, and me. If you have any questions, do not hesitate to contact me at your convenience.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard G. Raff".

Richard G. Raff  
Staff Attorney

RGR/kar  
Enclosure

## Raff, Richard (PSC)

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**From:** Donald Prather <dprather@iglou.com>  
**Sent:** Monday, March 26, 2012 5:14 PM  
**To:** Raff, Richard (PSC)  
**Subject:** RE: Shelby Energy Cooperative, Inc.

Thanks, Richard, I really appreciate the effort.

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**From:** Raff, Richard (PSC) [<mailto:Richard.Raff@ky.gov>]  
**Sent:** Friday, March 23, 2012 5:15 PM  
**To:** Donald Prather  
**Subject:** RE: Shelby Energy Cooperative, Inc.

O.K., Thanks for the confirmation. We'll do our best to get this out by March 31, 2012.  
Richard.

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**From:** Donald Prather [<mailto:dprather@iglou.com>]  
**Sent:** Friday, March 23, 2012 5:14 PM  
**To:** Raff, Richard (PSC)  
**Cc:** 'Debbiem'  
**Subject:** RE: Shelby Energy Cooperative, Inc.

The start date is 2012, as recommended by Shelby Energy's independent auditor Alan Zumstein.

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**From:** Raff, Richard (PSC) [<mailto:Richard.Raff@ky.gov>]  
**Sent:** Friday, March 23, 2012 5:10 PM  
**To:** Donald Prather  
**Subject:** RE: Shelby Energy Cooperative, Inc.

Don,  
Thanks for the quick response. Can you confirm that the start date is 2012, and not with the financial statements for 2011?  
Richard.

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**From:** Donald Prather [<mailto:dprather@iglou.com>]  
**Sent:** Friday, March 23, 2012 5:07 PM  
**To:** Raff, Richard (PSC)  
**Cc:** 'Debbiem'  
**Subject:** Shelby Energy Cooperative, Inc.

Richard, I have confirmed that the Cooperative wishes to start the 5-year depreciation of the retired meters in 2012.

Thanks for your efforts to help obtain a decision by March 31<sup>st</sup>.

Sincerely, Don Prather, attorney for Shelby Energy Cooperative, Inc.