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COMMISSION

March 22, 2012

Mr. Jeff Derouen  
Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
P.O. Box 615  
Frankfort, Kentucky 40602-0615

Re: Case No. 2010-00167

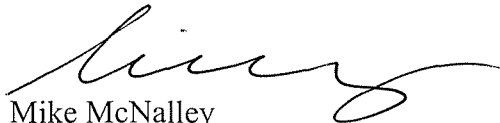
Dear Mr. Derouen:

In accordance with the provisions of Article I, Section 6(a) of the Settlement Agreement in the above referenced case, which was approved by the Commission on January 14, 2011, East Kentucky Power Cooperative, Inc. ("EKPC") agreed to provide its calendar year 2011 audited financial statements to the Commission and Parties no later than March 31, 2012. EKPC's 2011 financial statement audit is still in process. Specifically, the audit is not completed as EKPC is awaiting additional information from its actuary on the postretirement benefits accrual.

Consequently, EKPC respectfully requests a 30-day extension of time for filing its calendar year 2011 audited financial statements to the Commission and Parties up to and including April 30, 2012. EKPC believes that it has good cause to make such a request for this extension.

Please call me at (859) 745-9209 if you would like to discuss this in greater detail. I appreciate your consideration of this request.

Sincerely,



Mike McNalley  
Chief Financial Officer

Cc: Michelle Carpenter  
Ann Wood