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Energy and Environment Cabinet

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**Public Service Commission**  
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David L. Armstrong  
Chairman

James W. Gardner  
Vice Chairman

March 28, 2012

Mike McNalley  
Chief Financial Officer  
East Kentucky Power Cooperative, Inc.  
4775 Lexington Road  
P.O. Box 707  
Winchester, KY 40392-0707

Re: Case No. 2010-00167

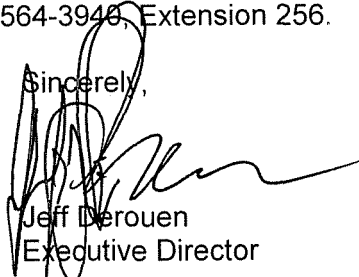
Dear Mr. McNalley:

This is to acknowledge receipt of your letter of March 23, 2012, wherein you noted that pursuant to Article I, Section 6(a) of the Settlement Agreement in Case No. 2010-00167,<sup>1</sup> East Kentucky Power Cooperative, Inc. ("EKPC") agreed to provide its calendar year 2011 audited financial statements to the Commission and the parties to Case No. 2010-00167 no later than March 31, 2012. Pursuant to the Final Order in Case No. 2010-00167, the Commission approved the Settlement Agreement in its entirety.

Your letter informed that EKPC is awaiting certain information on post-retirement benefits accrual from the company's actuary and, therefore, EKPC's 2011 financial statement audit has not yet been completed. As a result, EKPC requests a 30-day extension of time in which to provide the calendar year 2011 audited financial statements.

In light of the reason provided, EKPC can provide its 2011 financial audit statement on or before April 30, 2012. Should you have any questions concerning this matter, please contact Quang D. Nguyen, Staff Attorney, at (502) 564-3940, Extension 256.

Sincerely,



Jeff Derouen  
Executive Director

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<sup>1</sup> Application of East Kentucky Power Cooperative, Inc. for General Adjustment of Electric Rates (Ky. PSC Jan. 14, 2011).