



Ernie Fletcher  
Governor

Mark David Goss  
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LaJuana S. Wilcher, Secretary  
Environmental and Public  
Protection Cabinet

Commonwealth of Kentucky  
**Public Service Commission**  
211 Sower Blvd.  
P.O. Box 615  
Frankfort, Kentucky 40602-0615  
Telephone: (502) 564-3940  
Fax: (502) 564-3460  
psc.ky.gov

Teresa J. Hill  
Vice Chairman

Christopher L. Lilly  
Commissioner  
Department of Public Protection

Gregory Coker  
Commissioner

April 26, 2006

J. Donald Smothers  
Vice President, Financial Services  
Blue Grass Energy Cooperative Corp.  
P. O. Box 990  
1201 Lexington Road  
Nicholasville, KY 40340-0990

RE: Case No. 2006-00167  
Blue Grass Energy Cooperative Corp.  
(Financing)

This letter is to acknowledge receipt of initial application in the above case. The application was date-stamped received April 25, 2006 and has been assigned Case No. 2006-00167. In all future correspondence or filings in connection with this case, please reference the above case number.

If you need further assistance, please contact Isaac Scott at (502) 564-3940 ext. 444.

Sincerely,

Beth O'Donnell  
Executive Director

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