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PUBLIC SERVICE
COMMISSION

January 5, 2009

HAND DELIVERED

Mr. Jeff Derouen
Executive Director
Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40602

Re: PSC Case No. 2008-00409

Dear Mr. Derouen:

Please find enclosed the accounting entries that East Kentucky plans to make to establish and record the regulatory asset to be filed in the record of the above-referenced case. This is per Commission Order in Case No. 2008-00436 dated December 23, 2008. East Kentucky is filing today because the Commission offices were closed on January 2, 2009, the due date of the filing.

Very truly yours,



Ann F. Wood
Manager, Regulatory Services

Enclosures

EAST KENTUCKY POWER COOPERATIVE, INC.

PSC REGULATORY ASSET ACCOUNTING CASE NO. 2008-00436

RESPONSE TO PSC ORDER DATED DECEMBER 23, 2008

Q. Below is the accounting entry for the regulatory asset as required by Commission Order:

ACCOUNT	DEPT ID	PRODUCT	O&M PROJECI	Month Ending		12/31/2008
				AMOUNT DEBIT	AMOUNT CREDIT	
18230				12,301,196		Regulatory Asset - Forced Outages
50120	200	6600			(697,790)	Dale Station - Coal
50130	300	6600			(407,109)	Cooper Station - Coal
50141	400	6600			(8,218)	Spurlock 1 - Coal
50142	400	6600			(45,057)	Spurlock 2 - Coal
54721	500	6604			(1,585,737)	Smith Ct's - Gas
55500	002	8553			(9,557,285)	Purchase Power