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May 19, 2011

Klinton W Alexander
Wyatt, Tarrant & Combs, LLP
2525 West End Avenue, Suite 1500
Nashville, TN 37203

Re: PSC Case No. 2010-00468

Dear Mr. Alexander:

The ordering paragraphs of the final order in Case No. 2010-00468 state the following:

- Within 5 days of the consummation of the proposed transaction, Navitas KY shall file a written notice setting forth the date of the acquisition.
- Within 20 days of the effective date of the asset transfer, Navitas KY shall file with the Commission the journal entries used to record the transfer.

Please submit this information and reference Case No. 2010-00468.

Sincerely,

Linda Faulkner
Filings Director