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August 4, 2004

Beth O'Donnell, Executive Director
Kentucky State Board on Electric Generation and Transmission Siting
211 Sower Boulevard
P.O. Box 615
Frankfort, KY 40602

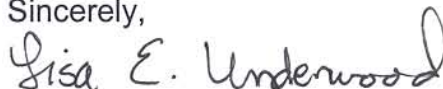
RE: Estill County Energy Partners, LLC
Case No. 2002-00172
Direct Testimony of Gerard B. Mack and Dell Jagers

Dear Ms. O'Donnell:

Estill County Energy Partners, LLC ("ECEP") is submitting the enclosed direct testimony of Gerard B. Mack and Dell Jagers.

ECEP is submitting with this letter an original and ten (10) paper copies of the direct testimony for Mr. Mack and Mr. Jagers. ECEP will also file the direct testimony electronically on this date and provide a copy to all parties of record.

Sincerely,



Lisa E. Underwood
Attorney for Estill County Energy Partners, LLC

cc: Gerard B. Mack
Joseph Tirone, Esq.
Parties of Record