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**Via Electronic Filing and
Overnight Mail**

December 23, 2014

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

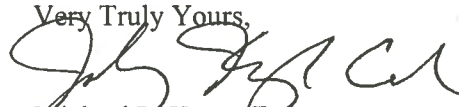
Re: Case No. 2014-00225

Dear Mr. Derouen:

Please find enclosed the original and one (1) copy of the JOINT BRIEF OF KENTUCKY INDUSTRIAL UTILITY CUSTOMERS, INC. AND ATTORNEY GENERAL OF THE COMMONWEALTH OF KENTUCKY e-filed today in the above-referenced matter. In accordance with 807 KAR 5:001 Section 8(7), KIUC certifies that (a) the electronic version of this filing is a true and accurate copy of each paper filed in paper medium; (b) the electronic version of this filing has been submitted to the Commission; and (c) a copy of this filing in paper medium has been mailed to all parties that the Commission has excused from electronic filing procedures. No materials are being filed in paper that are not included in the electronic submission.

By copy of this letter, all parties listed on the Certificate of Service have been served. Please place this document of file.

Very Truly Yours,



Michael L. Kurtz, Esq.

Kurt J. Boehm, Esq.

Jody Kyler Cohn, Esq.

BOEHM, KURTZ & LOWRY

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Gregory T. Dutton, Esq.

**ATTORNEY GENERAL COMMONWEALTH OF
KENTUCKY, OFFICE OF RATE INTERVENTION**

MLKkew
Attachment

cc: Certificate of Service
Quang Nyugen, Esq.
Richard Raff, Esq.

CERTIFICATE OF SERVICE

This is to certify that the foregoing copy of JOINT BRIEF OF KENTUCKY INDUSTRIAL UTILITY CUSTOMERS, INC. AND ATTORNEY GENERAL OF THE COMMONWEALTH OF KENTUCKY, a true and accurate copy of the document being filed in paper medium; that the electronic filing was transmitted to the Commission on December 23, 2014; that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding; and that a copy of the filing in paper medium is being overnighted to the Commission on December 23, 2014.



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