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April 13, 2022

**VIA ELECTRONIC FILING**

Linda Bridwell, P.E.  
Executive Director  
Kentucky Public Service Commission  
211 Sower Blvd.  
Frankfort, KY 40601

RE: *In the Matter of: Electronic Application of South Kentucky Rural Electric Cooperative Corporation for a General Adjustment of Rates, Approval of a Depreciation Study, and other General Relief--Case No. 2021-00407*

Dear Ms. Bridwell:

Attached, please find enclosed for filing on behalf of South Kentucky Rural Electric Cooperative Corporation in the above-styled case, the Rebuttal Testimony of William Steven Seelye and of Michelle D. Herrman.

This will certify that the electronic filing was transmitted to the Commission on April 13, 2022; that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding; and by virtue of the Commission's July 22, 2021 Order in Case No. 2020-00085, a copy of the filing in paper medium shall not be required.

Please contact me should you have any questions regarding this filing.

Sincerely,

*Mark David Goss*  
Mark David Goss

Enc.