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July 27, 2010

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175 East Main Street
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RE: Case No 2010-00227
Filing Deficiencies

The Commission staff has reviewed your application in the above case. This filing is rejected for the reasons set forth below.

1. Filing deficiencies pursuant to 807 KAR 5:001:

807 KAR 5:001: Section 10(6)(g) An analysis of customers' bills in such detail that revenues from the present and proposed rates can be readily determined for each customer class.

807 KAR 5:001: Section 10(7)(a) A detailed income statement and balance sheet reflecting the impact of all proposed adjustments.

807 KAR 5:001: Section 10(7)(e) The number of customers to be added to the test period - end level of customers and the related revenue requirements impact for all pro forma adjustments with complete details and supporting work papers.

The statutory time period in which the Commission must process this case will not commence until the above-mentioned information is filed with the Commission. If your filing contains a proposed effective date, the rejection of your filing for reasons of deficiencies voids that proposed effective date. When you file the required information to correct the deficiencies, you may refile your proposed tariff with a new proposed effective date that is at least 30 days from the date you file the required information. You are requested to file 10 copies of this information within 15 days of date of this letter. If you need further assistance, please contact my staff at 502/564-3940.

Sincerely,



Linda Faulkner
Filings Division Director

LF/ke