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**OF COUNSEL

January 13, 2010

Via E-Filing

Ms. Cynthia Brown
Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, SW
Washington, DC 20423

Re: STB Finance Docket No. 35305, *Arkansas Electric Cooperative Corporation – Petition for Declaratory Order*

Dear Ms Brown:

Pursuant to the decision served in the captioned proceeding on December 6, 2009, the undersigned hereby submits on behalf of TUCO INC. ("TUCO"), TUCO's Certificate of Service.

Sincerely,

Thomas W. Wilcox
Counsel for TUCO INC.

cc: Parties of Record

**BEFORE THE
SURFACE TRANSPORTATION BOARD**

ARKANSAS ELECTRIC COOPERATIVE)
CORPORATION – PETITION FOR)
DECLARATORY ORDER)
_____)

Finance Docket No. 35305

CERTIFICATE OF SERVICE OF TUCO, INC.

In accordance with the Decision served in this proceeding on January 6, 2010, TUCO, Inc. hereby certifies that on this 13th day of January, 2010, it served copies of all filings submitted by it in this proceeding on all parties of record.

TUCO, INC.

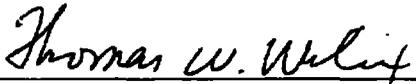
By: 
Thomas W. Wilcox
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Counsel for TUCO, Inc.

January 13, 2010

CERTIFICATE OF SERVICE

I hereby certify that this 13th day of January, 2010, I have caused copies of the foregoing to be served via first-class mail, postage prepaid, upon the parties of record to this case.


Thomas W. Wilcox