

ROTHFELDER STERN, L.L.C.

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December 9, 2010

VIA FIRST CLASS MAIL

Rosemary Chiavetta, Secretary
PA Public Utility Commission
400 North Street, Keystone Bldg., 2nd Fl.
Room N201
Harrisburg, PA 17105-3265

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2010 DEC 13 AM 10:45
PA P.U.C.
SECRETARY'S BUREAU

**Re: Application of Capital Energy, Inc. for EGS License
Docket No. A-2010-2209014**

Dear Secretary Chiavetta:

On behalf of Capital Energy, Inc. ("Capital Energy"), enclosed are an original and three (3) public copies of a supplement to its application for approval to offer, render, furnish or supply electricity and related services as an electric generation supplier ("EGS") to the public in the Commonwealth of Pennsylvania. This supplement furnishes an accountant's review letter in connection with Capital Energy's financial statement that was filed with the application.

Please note that the supplement contains confidential information, which is marked "Confidential" and is furnished (one copy) in a separate sealed envelope. Capital Energy is a privately held company, and is not subject to any public reporting requirements with respect to its financial information, except to the extent required by federal, state or local taxing authorities. Capital Energy does not publish, or otherwise make available for use by the general public or its competitors, its financial or tax information, nor has it ever done so in the past. Accordingly, Capital Energy respectfully requests the Commission to maintain the confidentiality of the information marked as such.

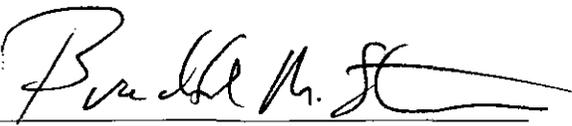
Rosemary Chiavetta, Secretary
December 9, 2010
Page 2

The public copy of this letter and enclosure also is being filed electronically.

If you have any questions or require additional information, please feel free to contact me at your convenience.

Sincerely,

Rothfelder Stern, LLC
Attorneys for Capital Energy, Inc.

By: 
Bradford M. Stern

BMS/rma
Enclosures
cc: Service List (public copy only)

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To the Board of Directors
Capital Energy Inc.

The accompanying opening balance sheet of Capital Energy Inc. as of October 1, 2010 has been reviewed by me.

A review consists principally of inquiries of company personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit made in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, I do not express such an opinion.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

December 7, 2010



CAPITAL ENERGY INC.
OPENING FINANCIAL STATEMENT
OCTOBER 1, 2010

[REDACTED CONFIDENTIAL INFORMATION]

CERTIFICATE OF SERVICE

On this the 9th day of December 2010, I certify that a true and correct copy of the foregoing supplemental information filed in Docket No. A-2010-2209014 has been served upon the following:

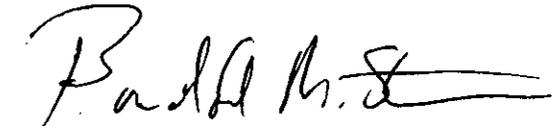
Office of Consumer Advocate
5th Floor, Forum Place
555 Walnut Street
Harrisburg, PA 17120

Office of the Attorney General
Bureau of Consumer Protection
Strawberry Square, 14th Floor
Harrisburg, PA 17120

Small Business Advocate
Commerce Building, Suite 1102
300 North Second Street
Harrisburg, PA 17101

Commonwealth of Pennsylvania
Department of Revenue
Bureau of Compliance
Harrisburg, PA 17128-0946

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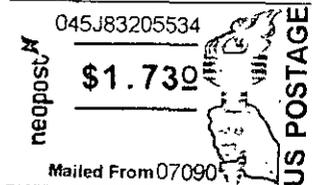
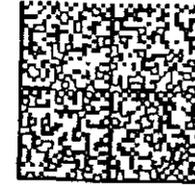
Attorneys for Applicant,
Capital Energy, Inc.

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