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April 25, 2007

APR 3 0 2007 PUBLIC SERVICE COMMISSION

Ms. Elizabeth O'Donnell Executive Director Public Service Commission 211 Sower Boulevard Frankfort, KY 40602

RE: PSC Case No. 2006-00480

Dear Ms. O'Donnell:

Enclosed please find our cover letter for the Revised Tariff Sheets filed on April 11, 2007, which inadvertently contained the incorrect case number and therefore was filed under the incorrect Case Document File on the PSC website. Please file the enclosed cover letter under the correct case number of 2006-00480. Thank you.

Yours truly W. Jeffre

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Enclosure (1)

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April 11, 2007

HAND DELIVERED

Ms. Elizabeth O'Donnell Executive Director Public Service Commission 211 Sower Boulevard Frankfort, KY 40602

RE: PSC Case No. 2006-00480

Dear Ms. O'Donnell:

Please find enclosed for filing with the Public Service Commission in the abovereferenced case revised tariff sheets for Grayson Rural Electric Cooperative Corporation ("the Cooperative") reflecting the new interim retail rates effective for service rendered on and after April 1, 2007. Also enclosed are electronic analyses, with formulas intact, which demonstrate the interim increase has been allocated on a proportional basis to each class and within each tariff, in a manner that does not change the Cooperative's existing rate design.

Yours trul son RECC

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Enclosures