BOEHM, KURTZ & LOWRY

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RECEIVED

MAR 2 1 2008

PUBLIC SERVICE COMMISSION

VIA OVERNIGHT MAIL

March 20, 2008

Beth A. O'Donnell, Executive Director Kentucky Public Service Commission 211 Sower Boulevard Frankfort, Kentucky 40602

Re: Case No. 2007-00455

Dear Ms. O'Donnell:

Please be advised that the Kentucky Industrial Utility Customers, Inc. will not be filing testimony in the above-referenced matter.

By copy of this letter, all parties listed on the attached Certificate of Service been served. Please place these documents of file.

Very Truly Yours,

Michael L. Kurtz, Esq.

Kurt J. Boehm, Esq.

BOEHM, KURTZ & LOWRY

MLKkew Attachment

cc: Certificate of Service

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was served by mailing a true and correct copy, by regular U.S. mail (unless otherwise noted) to all parties on the 20th day of March, 2008.

Michael L. Kurtz, Esq.

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Big Rivers Electric Corporation
201 Third Street
P. O. Box 24
Henderson, KY 42420

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