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April 28, 2008

RECEIVED

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PUBLIC SERVICE
COMMISSION

Jeff D. Cline
Public Service Commission
P.O. Box 615
Frankfort, KY 40602-0615

Dear Mr. Cline:

Enclosed is an original notarized copy of Big Rivers Electric Corporation's 2007 Financial and Statistical Report (Annual Report) pursuant to Public Service Commission (PSC) Regulation 807 KAR 5:006, Section 3(1), and Kentucky Revised Statute KRS 278.230(3). This report has also been submitted electronically via the PSC's internet-based data collection system. A copy of Big Rivers' 2007 Audit Report is being provided in conjunction with this filing.

In addition, pursuant to PSC Order dated October 7, 2005, two copies of the annual filing of information relating to Administrative Case 387 are enclosed herewith.

If you have any questions, please feel free to contact either Ralph Ashworth or me.

Sincerely,

BIG RIVERS ELECTRIC CORPORATION

C. William Blackburn
Vice President & CEO

ems
Enclosure

cc: Mike Core
Mark Bailey
David Spainhoward
Ralph Ashworth