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RECEIVED

May 2, 2008

MAY 02 2008

PUBLIC SERVICE  
COMMISSION

**VIA HAND DELIVERY**

Stephanie L. Stumbo  
Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
Frankfort, Kentucky 40601

**RE: The Application of Big Rivers Electric Corporation for: (i) Approval of Wholesale Tariff Additions for Big Rivers Electric Corporation, (ii) Approval of Transactions, (iii) Approval to Issue Evidences of Indebtedness, and (iv) Approval of Amendments to Contracts; and of E.ON U.S. LLC, Western Kentucky Energy Corp., and LG&E Energy Marketing, Inc. for Approval of Transactions**  
Case No. 2007-00455

Dear Ms. Stumbo:

Enclosed please find and accept for filing the original and ten copies each of the *Public Record Version* Supplemental Response of the E.ON Parties to the Commission Staff's First Data Request and Petition for Confidential Treatment in the above-referenced matter. Please confirm your receipt of this filing by placing the stamp of your Office with the date received on the enclosed additional copies and return them to me in the enclosed self-addressed stamped envelope.

Should you have any questions please contact me at your convenience.

Yours very truly,

Kendrick R. Riggs

KRR:ec

cc: Parties of Record

400001 358719/523105 1

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

**In the Matter of:**

<b>THE APPLICATIONS OF BIG RIVERS</b>	)	
<b>ELECTRIC CORPORATION FOR:</b>	)	
<b>(I) APPROVAL OF WHOLESALE TARIFF</b>	)	
<b>ADDITIONS FOR BIG RIVERS ELECTRIC</b>	)	<b>CASE NO. 2007-00455</b>
<b>CORPORATION, (II) APPROVAL OF</b>	)	
<b>TRANSACTIONS, (III) APPROVAL TO ISSUE</b>	)	
<b>EVIDENCES OF INDEBTEDNESS, AND</b>	)	
<b>(IV) APPROVAL OF AMENDMENTS TO</b>	)	
<b>CONTRACTS; AND OF E.ON U.S. LLC,</b>	)	
<b>WESTERN KENTUCKY ENERGY CORP.</b>	)	
<b>AND LG&amp;E ENERGY MARKETING, INC.</b>	)	
<b>FOR APPROVAL OF TRANSACTIONS</b>	)	

***PUBLIC RECORD VERSION***  
**SUPPLEMENTAL RESPONSE OF THE E.ON ENTITIES**  
**TO THE COMMISSION STAFF'S FIRST DATA REQUEST**

E.ON U.S., LLC, Western Kentucky Energy Corporation, and LG&E Energy Marketing, Inc. (collectively, the "E.ON Entities"), for their Supplemental Response to the Commission Staff's First Data Request, attach the Amendments to Cost Share Agreement between the E.ON Entities and Big Rivers Electric Corporation ("Big Rivers"). In addition, the E.ON Entities state that they are providing consideration directly to Big Rivers' creditors in three instances to assist in obtaining the consent of those creditors to the Unwind Transaction. The creditors receiving the consideration directly from E.ON U.S. are Phillip Morris Capital Corp. (PMCC) and Ambac. In addition, E.ON U.S. has agreed to share in the payment of certain other consent fees. Further description of that consideration follows.

**PMCC Agreement**

As described in Paul Thompson's testimony [Exhibit 15 to Joint Application], E.ON U.S. has agreed to grant PMCC's affiliate, Bluegrass Leasing, a "put option." The Put Agreement

provides that if any of the following occurs between the unwind closing date and May of 2027 -- (1) there is "Credit Event" (as defined in the Qualifying Swap that was part of the 2000 Big Rivers Defeased Lease transaction), or (2) E.ON U.S. fails to maintain agreed upon financial covenants, or (3) E.ON U.S. fails to keep certain credit support in place -- Bluegrass will be entitled to transfer its equity interest in the defeased lease transaction to an affiliate of E.ON U.S. in exchange for the then applicable equity termination value. The financial covenants include a minimum net worth test and a maximum leverage ratio test.

The obligations of the E.ON U.S. affiliate to pay the equity termination value upon the occurrence of any of these events will be guaranteed by E.ON U.S., and will be supported by a letter of credit equal to the then applicable equity termination value. Bluegrass Leasing will be the beneficiary of the letter of credit and E.ON Entities will pay all costs associated with maintaining the letter of credit. E.ON U.S. estimates the present value of the costs of the letter of credit to be [REDACTED], E.ON U.S. will [REDACTED]

[REDACTED]

**Ambac Agreement**

E.ON U.S. has also agreed to make a payment to Ambac upon certain conditions in order to obtain Ambac's consent. [REDACTED]

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

[REDACTED]

[REDACTED]

The obligations of E.ON U.S. to Ambac [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**Bank of America Leasing Agreement**

As described by Bill Blackburn in Exhibit 77 filed with the Commission, [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

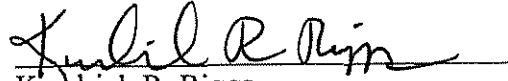
[REDACTED]

[REDACTED]

As described in Paul Thompson's testimony filed with the Joint Application, E.ON agreed to pay a one-third share of certain other consent fees and transaction costs.

Dated: May 2, 2008

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Kendrick R. Riggs", written over a horizontal line.

Kendrick R. Riggs  
Deborah T. Eversole  
Stoll Keenon Ogden PLLC  
2000 PNC Plaza  
500 West Jefferson Street  
Louisville, Kentucky 40202-2828  
Telephone: (502) 333-6000

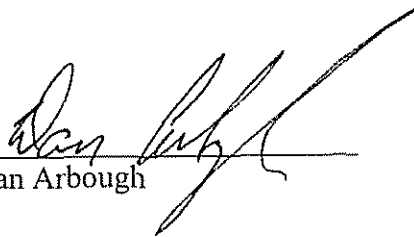
Allyson K. Sturgeon  
Senior Corporate Attorney  
E.ON U.S. LLC  
220 West Main Street  
Louisville, Kentucky 40202  
Telephone: (502) 627-2088

Counsel for E.ON U.S. LLC, Western  
Kentucky Energy Corp. and LG&E Energy  
Marketing, Inc.

**VERIFICATION**

STATE OF KENTUCKY    )  
                                  )  
COUNTY OF JEFFERSON )

The undersigned, Dan Arbough, being duly sworn, deposes and says that he is the Treasurer for E.ON U.S. LLC, that he has personal knowledge of the matters set forth in the foregoing Supplemental Response, and that such Supplemental Response is true and correct to the best of his information, knowledge and belief.

  
Dan Arbough

Subscribed and sworn to before me, a Notary Public in and before said County and State,  
this 1<sup>st</sup> day of May, 2008.

 (SEAL)

My Commission Expires:  
November 9, 2010

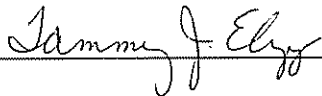
**VERIFICATION**

STATE OF KENTUCKY    )  
  )  
COUNTY OF JEFFERSON )

The undersigned, David Sinclair, being duly sworn, deposes and says that he is the Vice President, Energy Marketing, for E.ON U.S. LLC, that he has personal knowledge of the matters set forth in the foregoing Supplemental Response, and that such Supplemental Response is true and correct to the best of his information, knowledge and belief.

  
\_\_\_\_\_  
David Sinclair

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 2<sup>nd</sup> day of May, 2008.

 (SEAL)  
\_\_\_\_\_

My Commission Expires:  
November 9, 2010

**CERTIFICATE OF SERVICE**

I hereby certify that a redacted copy of the foregoing was served via U.S. mail, first-class, postage prepaid, this 2<sup>nd</sup> day of May, 2008, upon the following persons:

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

Michael L. Kurtz  
Boehm, Kurtz & Lowry  
36 East Seventh Street  
Suite 1510  
Cincinnati, OH 45202

David Brown  
Stites & Harbison, PLLC  
1800 Providian Center  
400 West Market Street  
Louisville, KY 40202

James M. Miller  
Sullivan, Mountjoy, Stainback & Miller, PSC  
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P.O. Box 727  
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Dennis G. Howard II  
Assistant Attorney General  
Office of the Attorney General  
Office of Rate Intervention  
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Hogan & Hartson, LLP  
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John N. Hughes  
Attorney at Law  
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Frankfort, KY 40601

Melissa D. Yates  
Denton & Keuler, LLP  
555 Jefferson Street  
P. O. Box 929  
Paducah, KY 42002-0929

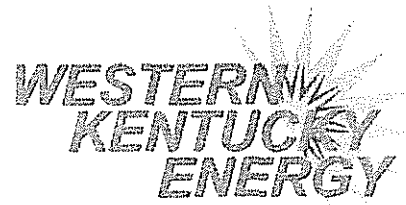
Frank N. King, Jr.  
Dorsey, King, Gray, Norment & Hopgood  
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Henderson, KY 42420

Don C. Meade  
Priddy Cutler Miller & Meade  
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Louisville, KY 40202

David Brevitz  
Brevitz Consulting Services  
3623 Southwest Wood Valley Terrace  
Topeka, KS 66614

  
Counsel for E.ON U.S. LLC, Western  
Kentucky Energy Corp. and LG&E Energy  
Marketing, Inc.





May 1, 2008

Big Rivers Electric Corporation  
201 Third Avenue  
P.O. Box 24  
Henderson, Kentucky 42419-0024  
Attn: Michael Core, President and CEO

Western Kentucky Energy Corp.  
145 N. Main Street  
P. O. Box 1518  
Henderson, KY 42419-1518  
270-844-6000  
270-844-6048 FAX

Subject: Amendments to Cost Share Agreement

Gentlemen:

Reference is made to the letter agreement dated November 1, 2004, between Big Rivers Electric Corporation ("Big Rivers") and Western Kentucky Energy Corp. ("WKE"), as successor by merger of WKE Corp., pursuant to which WKE agreed to reimburse Big Rivers for certain costs and expenses that may be incurred by it in connection with the "Unwind Transaction" described therein, upon the terms and subject to the conditions set forth in that letter agreement (the "2004 Cost Share Agreement"). Reference is also made to the Guaranty from E.ON U.S. LLC, f/n/a LG&E Energy LLC ("E.ON"), to and in favor of Big Rivers dated November 1, 2004, pursuant to which E.ON guaranteed for the benefit of Big Rivers the obligations of WKE under the 2004 Cost Share Agreement (the "Guaranty"). Capitalized terms used but not defined in this letter agreement shall have their same respective meanings as in the 2004 Cost Share Agreement.

The 2004 Cost Share Agreement was suspended by a letter agreement among Big Rivers, WKE and E.ON dated May 15, 2006. The 2004 Cost Share Agreement was thereafter resumed and amended by a letter agreement among Big Rivers, WKE and E.ON dated October 25, 2006. The 2004 Cost Share Agreement was subsequently amended by a letter agreement dated February 9, 2007, among Big Rivers, WKE and E.ON (the "2007 Amendments").

For valuable consideration, the receipt of which is hereby acknowledged, the parties now desire to further amend and supplement the 2004 Cost Share Agreement upon the terms and subject to the conditions set forth in this letter agreement.

Big Rivers certifies to WKE that it has been reimbursed by WKE as of the date hereof, pursuant to Section A.2 of the 2004 Cost Share Agreement, for Big Rivers Transaction Costs in the total amount of \$15,619,045.04 (collectively, the "Collected Amounts"). Big Rivers further certifies that it has invoiced WKE as of the date hereof, pursuant to Section A.2 of the 2004 Cost Share Agreement, for additional Big Rivers Transaction Costs incurred by Big Rivers prior to April 3, 2008, in the aggregate amount of \$880,954.96, as evidenced by Big Rivers' Invoice No. 2008-114 dated April 16, 2008 (the "Invoiced Amounts"). The parties to this letter agreement hereby agree that upon the payment by WKE to Big Rivers of the Invoiced Amounts, WKE shall have no further obligation to reimburse or pay Big Rivers any additional amounts pursuant to Section A.2 of the 2004 Cost Share Agreement. Big Rivers further certifies to WKE that Big

Rivers had incurred, prior to April 3, 2008, additional Big Rivers Transaction Costs (in excess of the Collected Amounts and the Invoiced Amounts) of at least \$5,500,000.00, which additional costs shall be for Big Rivers' sole account unless reimbursable upon the consummation of an Unwind Transaction pursuant to Section A.3 of the 2004 Cost Share Agreement (but subject to the limitations set forth in that Section A.3).

In light of the total amount of Big Rivers Transaction Costs that have been incurred by Big Rivers as of the date hereof (as described in the preceding paragraph, whether or not reimbursed or reimbursable by WKE), the parties agree that no "Bonus" shall ever become payable to Big Rivers pursuant to Section A.4 of the 2004 Cost Share Agreement, and they further agree that the provisions of that Section A.4 are hereby deleted from the 2004 Cost Share Agreement and are rendered null and void in their entirety.

Effective immediately, the parties agree that a new Section A.9 is hereby added to the 2004 Cost Share Agreement, which shall be and read in its entirety as follows:

9. In addition to and not in lieu of the Big Rivers Transaction Costs that have been reimbursed, are reimbursable or may hereafter become reimbursable by WKE to Big Rivers pursuant to Section A.2 and/or Section A.3 above, WKE agrees to reimburse Big Rivers for seventy-five percent (75%) of all Big Rivers Transaction Costs that have been incurred or are incurred by Big Rivers, in either case following April 3, 2008 through the consummation of the Unwind Transaction or the earlier termination of the 2004 Cost Share Agreement, it being understood and agreed that Big Rivers shall not at any time be entitled to reimbursement pursuant to this Section A.9 for or with respect to any Big Rivers Transaction Costs incurred by Big Rivers prior to the April 3, 2008, nor shall Big Rivers be entitled to reimbursement hereunder for the remaining twenty five percent (25%) of any Big Rivers Transaction Costs incurred by it following April 3, 2008. The aggregate amount of all Big Rivers Transaction Costs that have been reimbursed or may become reimbursable by WKE to Big Rivers pursuant to this Section A.9 on or prior to the consummation of the Unwind Transaction are hereinafter collectively referred to as the "Additional Reimbursements." Notwithstanding the foregoing, the Big Rivers Transaction Costs that are or may become reimbursable pursuant to this Section A.9 shall not include any "Fees" that have been or may hereafter be funded by Big Rivers pursuant to the "Joint Fee Sharing Agreement," each as defined and contemplated in the 2007 Amendments, unless the amount of such Fees and their payment by Big Rivers has been approved in advance by E.ON. Notwithstanding the reimbursement by WKE of Big Rivers Transaction Costs pursuant to this Section A.9, upon any consummation by Big Rivers and WKE (together with WKE's other relevant affiliates) of an Unwind Transaction, Big Rivers agrees to remit and pay to WKE, in immediately available funds, an amount equal to the amount determined by

subtracting Seven Hundred Fifty Thousand Dollars (\$750,000.00) from the aggregate amount of all Additional Reimbursements that have been reimbursed by WKE to Big Rivers through the date of consummation of the Unwind Transaction, and Big Rivers shall be deemed to have fully and forever remised, released and discharged WKE (and E.ON pursuant to the Guaranty) of and from any further obligation to reimburse any other Big Rivers Transaction Costs pursuant to this Section A.9, whether or not already reimbursable hereunder as of that consummation date. WKE shall have the right to set-off any amount owing by Big Rivers to WKE pursuant to the preceding sentence against either or both of the following payments that may then be owing by WKE, in WKE's discretion: (i) the Termination Payment contemplated in Section 3.3(a) of the Transaction Termination Agreement dated as of March 26, 2007, as amended, among WKE, LG&E Energy Marketing Inc. and Big Rivers; and/or (ii) any reimbursement that may become payable by WKE to Big Rivers pursuant to Section A.3 above. The right of WKE to the payment contemplated above, and the right of WKE to set-off the amount of that payment against amounts that may become owing by WKE as contemplated above, shall each survive the expiration or termination of the 2004 Cost Share Agreement (or any portion thereof) for an reason, and shall continue thereafter until satisfied or exercised in full, notwithstanding any other provisions of the 2004 Cost Share Agreement to the contrary. Notwithstanding the foregoing provisions of this Section A.9, Big Rivers shall not be obligated to reimburse or pay WKE for or with respect to any Additional Reimbursements unless and until an Unwind Transaction has been consummated.

The parties further agree that the obligation of WKE to reimburse Additional Reimbursements pursuant to new Section A.9 of the 2004 Cost Share Agreement (set forth above) shall not be limited by any of the provisions of Section A.3 of the 2004 Cost Share Agreement that may provide for a maximum aggregate amount of Big Rivers Transaction Costs for which Big Rivers may seek reimbursement from WKE pursuant to the 2004 Cost Share Agreement; provided, that the limitation provided for in Section A.3 will continue to apply with respect to the Big Rivers Transaction Costs incurred by Big Rivers prior to April 3, 2008.

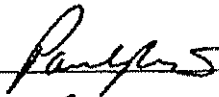
Nothing contained in this letter agreement shall be construed as modifying or impairing the expiration or termination of, or any party's right to terminate or suspend, the 2004 Cost Share Agreement (or any portion(s) thereof) or the Guaranty (each as amended), it being understood and agreed that any and all such rights shall survive the execution and delivery of this letter agreement in accordance with the terms of the 2004 Cost Share Agreement and the Guaranty, as amended. The provisions of this letter agreement shall be deemed to amend and supplement the

Big Rivers Electric Corporation  
May 1, 2008  
Page 4

provisions of the 2004 Cost Share Agreement and the Guaranty for all purposes. Nothing contained in this letter agreement shall, however, be deemed to amend, modify, supplement or supersede any of the provisions of the "Existing Cost Share Agreement" (as defined in the 2004 Cost Share Agreement).

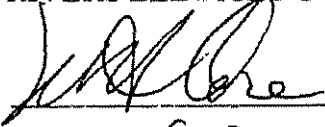
If the foregoing is consistent with our agreement please execute a copy of this letter agreement in the space provided below and return it to the undersigned. Thank you for your cooperation.

**WESTERN KENTUCKY ENERGY CORP.**

By:   
Title: President


**ACCEPTED AND AGREED AS OF THE DATE  
FIRST WRITTEN ABOVE.**

**BIG RIVERS ELECTRIC CORPORATION**

By:   
Title: Pres/CEO

The undersigned hereby acknowledges, consents to and agrees with the foregoing as of the date first written above, in its capacity as the guarantor under its Guaranty to and in favor of Big Rivers Electric Corporation dated November 1, 2004.

**E.ON U.S. LLC**

By:   
Title: SVP, Energy Services

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

**In the Matter of:**

<b>THE APPLICATIONS OF BIG RIVERS</b>	)	
<b>ELECTRIC CORPORATION FOR:</b>	)	
<b>(I) APPROVAL OF WHOLESALE TARIFF</b>	)	
<b>ADDITIONS FOR BIG RIVERS ELECTRIC</b>	)	<b>CASE NO. 2007-00455</b>
<b>CORPORATION, (II) APPROVAL OF</b>	)	
<b>TRANSACTIONS, (III) APPROVAL TO ISSUE</b>	)	
<b>EVIDENCES OF INDEBTEDNESS, AND</b>	)	
<b>(IV) APPROVAL OF AMENDMENTS TO</b>	)	
<b>CONTRACTS; AND OF E.ON U.S. LLC,</b>	)	
<b>WESTERN KENTUCKY ENERGY CORP.</b>	)	
<b>AND LG&amp;E ENERGY MARKETING, INC.</b>	)	
<b>FOR APPROVAL OF TRANSACTIONS</b>	)	

**PETITION FOR CONFIDENTIAL TREATMENT**

E.ON U.S. LLC (“E.ON U.S.”), Western Kentucky Energy Corp. (“WKEC”) and LG&E Energy Marketing, Inc. (“LEM”) (the “E.ON Entities”), by counsel, for their Petition for Confidential Treatment filed pursuant to 807 KAR 5:001, Section 7 and KRS 61.878(1)(c), state as follows:

**BACKGROUND**

By this Petition, the E.ON Entities request that the Public Service Commission (“Commission”) grant confidential protection to certain information in the attached Supplemental Response of the E.ON Entities to the Commission Staff’s First Data Request (the “Confidential Information”). Specifically, the Confidential Information concerns specific financial details with regard to consideration to be paid by the E.ON Entities to secure the consents of certain interested, non-jurisdictional parties to the transaction that is the subject of this case. The Confidential Information is proprietary information relevant to the financial transactions between unregulated entities. Thus, it is similar to information previously filed

herein by the E.ON Entities under confidential seal in this case. The E.ON Entities submit that the Confidential Information filed today also is entitled to confidential protection and for the same reasons.

### **GROUNDS FOR PETITION**

1. KRS 61.878(1)(c) protects commercial information, generally recognized as confidential or proprietary, if its public disclosure would cause competitive injury to the disclosing entity. Competitive injury occurs when disclosure of the information would give competitors an unfair business advantage. The Commission has taken the position that the statute and the regulation require the party requesting confidentiality to demonstrate actual competition and the likelihood of competitive injury if the information is disclosed. Here, there is actual competition, as the Confidential Information is commercial and proprietary information related to the transactions between E.ON Entities' nonregulated business and other non-jurisdictional, non-regulated counter-parties that is competitive and that is not rate-protected by the regulatory compact. Public disclosure of the Confidential Information would enable the E.ON Entities' competitors to discover, and make use of, confidential information concerning the E.ON Entities' financial and business strategies, to the unfair competitive disadvantage of the E.ON Entities.

2. The Confidential Information is maintained internally by the E.ON Entities and by other parties to this case who have a business need to know this information. This information is not on file with the FERC, SEC or other public agency, is not available from any commercial or other source outside of the E.ON Entities and the parties to this case with a business need to know this information, and is limited in distribution to those employees who have a business reason to have access to such information. Further, the information concerns the

E.ON Entities' nonregulated rather than regulated activities. By imposing unfair competitive injury upon the E.ON Entities, disclosure in fact would harm the public interest.

3. Disclosure of the information sought to be protected in this matter would make available to the E.ON Entities' competitors information concerning their financial and business strategies that such competitors could use to the E.ON Entities' competitive disadvantage. The E.ON Entities' competitors are not required to file, or to make public, similar proprietary information.

4. The Confidential Information is precisely the sort of information meant to be protected by KRS 61.878(1)(c)1. In *Hoy v. Kentucky Industrial Revitalization Authority*, 907 S.W.2d 766 (Ky. 1995), the Kentucky Supreme Court held that financial information submitted by General Electric Company with its application for investment tax credits was not subject to disclosure simply because it had been filed with a state agency. The Court applied the plain meaning rule to the statute, reasoning that “[i]t does not take a degree in finance to recognize that such information concerning the inner workings of a corporation is ‘generally recognized as confidential or proprietary.’” *Id.* at 768. Similarly, the Kentucky Supreme Court applied the KRS 61.878(1)(c)1. “competitive injury” exemption to financial information that was in the possession of Kentucky’s Parks Department in *Marina Management Services, Inc. v. Commonwealth, Cabinet for Tourism*, 906 S.W.2d 318, 319 (Ky. 1995): “These are records of privately owned marina operators, disclosure of which would unfairly advantage competing operators. The most obvious disadvantage may be the ability to ascertain the economic status of the entities without the hurdles systematically associated with acquisition of such information about privately owned organizations.” The same reasoning applies here. Moreover, the damage that would accrue to the E.ON Entities would be exacerbated by the interstate nature of the

competition in the wholesale power market. Competitors in this market are not subject to Commission regulations regarding the filing of sensitive financial information.

5. The Confidential Information merits confidential protection pursuant to *Hoy, Marina Management*, and KRS 61.878(1)(c)1. If the Commission disagrees, however, it must hold an evidentiary hearing to protect the due process rights of the E.ON Entities and supply the Commission with a complete record to enable it to reach a decision with regard to this matter. *Utility Regulatory Commission v. Kentucky Water Service Company, Inc.*, Ky. App., 642 S.W.2d 591, 592-94 (1982).

6. The E.ON Entities have provided the Confidential Information to the Attorney General pursuant to a protective agreement.

7. In accordance with the provisions of 807 KAR 5:001(7), the E.ON Entities file herewith, under seal, one (1) highlighted version of their Supplemental Response and also file on this date an original and ten copies of the Supplemental Response with the Confidential Information redacted for placement in the public record.

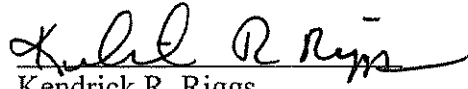
### **CONCLUSION**

For the reasons stated, the E.ON Entities respectfully request that the Commission grant confidential protection for the information at issue, or schedule an evidentiary hearing on all factual issues while maintaining the confidentiality of the information pending the outcome of the hearing.



Dated: May 2, 2008

Respectfully submitted,



Kendrick R. Riggs  
Deborah T. Eversole  
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Telephone: (502) 627-2088

Counsel for E.ON U.S. LLC, Western  
Kentucky Energy Corp. and LG&E Energy  
Marketing, Inc.

**CERTIFICATE OF SERVICE**

I hereby certify that a true copy of the foregoing Petition for Confidential Treatment was served via U.S. mail, first-class, postage prepaid, this 2nd day of May, 2008, upon the following persons:

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

Michael L. Kurtz  
Boehm, Kurtz & Lowry  
36 East Seventh Street  
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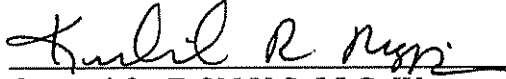
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David Brevitz  
Brevitz Consulting Services  
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Topeka, KS 66614

  
Counsel for E.ON U.S. LLC, Western  
Kentucky Energy Corp. and LG&E Energy  
Marketing, Inc.