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Missouri Public Service Commission

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ROBERT SCHALLENBERG Director, Utility Services

NATELLE DIETRICH Director, Utility Operations

COLLEEN M. DALE Secretary/Chief Regulatory Law Judge

> KEVIN A. THOMPSON General Counsel

May 20, 2008

Garah Helms Foxfire Utility Company, Inc. 244 Bo's Circle Spokane, MO 65754

RE: 2007 Annual Report Deficiencies BMAR-2008-1353(S) and BMAR-2008-1352(W)

Dear Ms. Helms:

I have reviewed the 2007 Mo PSC Annual Report submitted to the Commission. As a result of my review I have identified a deficiency:

1. Verification page should be completed. All the information should be filled out including notary information. The notary seal does not need to appear if filed electronically through EFIS. The notary seal should appear if filed by other means.

I have provided the Commission's Data Center with a copy of this letter to be filed in conjunction with your annual report. Please provide your response within 20 days. Upon receipt of your response I will submit the corrections with your annual report filing. You may mail or e-mail your corrections directly to the address below. Should you have any question you may call me at (573)-526-6960 or via email at dana.eaves@psc.mo.gov.

The direct correspondence should be mailed to:

Dana Eaves
Utility Regulatory Auditor
Missouri Public Service Commission
P.O. Box 360
Jefferson City, MO 65102-0360

Sincerely,

Dana Eaves

Utility Regulatory Auditor