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March 25, 2014

Joshua Harden, Secretary and General Counsel
Missouri Public Service Commission
200 Madison Street, Suite 100
P.O. Box 360
Jefferson City, MO 65102-0360

Re: Lake Region Water & Sewer Company, Case Nos. WR-2013-0461 and SR-2013-0459

Dear Mr. Harden:

A review after filing of Lake Region Water & Sewer Co.'s Post Hearing Brief found several footnotes that needed to be corrected.

Page 8: Footnote "1919" is numbered incorrectly. It should be footnote "19."

Page 47: Footnote 109 should read "**Lake Region Exhibit 2, Summers Rebuttal, at 12-13; Lake Region Exhibit 5, Gorman Direct, at 10-11.**"

Page 49: Footnote 116 should be in **bold face**, hence, "**Id.**"

Page 57: Footnote 133 should be "**Lake Region Exhibit 5, Gorman Direct, 3, 7.**"

I apologize for any confusion this may have caused. A copy of my letter is being sent to the counsel of record.

Thank you.

Very truly yours,

NEWMAN, COMLEY & RUTH P.C.

By: /s/ Mark W. Comley
Mark W. Comley

MWC:hbb

cc: Timothy Opitz
Kevin Thompson
Christina Baker