

Missouri Public Service Commission
P.O. Box 360
Jefferson City Mo 65102

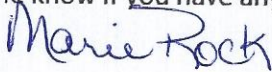
May 28, 2014

Dear Commissioners:

This letter is in reply to item # 6 in *the Order Approving Unanimous Disposition Agreement In Small Company Rate Case, Waiving 30 Day Filing Requirement, Granting Motion For Expedited Treatment, and Approving Tariff* issued by the commission on May 21, 2014, for Case Numbers WR-2013-0543 and SR-2013-0544. Roy L Utilities, Inc. does not collect or pay any taxes pursuant to Section 393.275, RSMo 2000, and Commission Rule 4 CSR 240-10.060.

Please let me know if you have any questions.

Marie Rock
Roy L Utilities, Inc.

A handwritten signature in blue ink that reads "Marie Rock". The signature is written in a cursive style with a large, stylized "M" and "R".