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General Counsel

September 19, 2006

Mr. Anthony B. Monsees
WPC Sewer Company
2111 W. Broadway St.
Sedalia, Missouri 65301

Dear Mr. Monsees:

I have been assigned to your Company's informal rate case, Tracking No. QS-2007-0005. This filing will require a review of WPC Sewer Company's (Company) books and records. Listed below are the items I will need to perform my audit. Please provide this information broken out by service/certificated area. If you have any questions, please contact me at (573) 526-6960. My Fax number is (573) 526-4994 and my E-mail address is dana.eaves@psc.mo.gov.

This letter should be treated in the same manner as a Public Service Commission data request, which specifies a maximum 20-day response time for the information requested. If any of this information cannot be supplied within that time period, please let me know as soon as possible.

Please provide copies of or make available for review the following documents:

- Detailed General Ledger that lists per book revenue and expenses for the 12 months ended December 31, 2005 with an update of June 30, 2006
- Check Register, Vendor Detail lists and invoices for the 12 months ended December 31, 2005 with an update of June 30, 2006
- Federal and State tax returns for WPC Sewer Company for the years 2003, 2004 and 2005
- Detailed description of transactions and/or allocation factors between the Company and any affiliates and/or any owners of such affiliates
- Detailed description and the amounts of WPC Sewer Company's contribution in aid of construction
- Detailed description and the amounts of WPC Sewer Company customer advances for construction

- Detailed listing of all of WPC Sewer Company outstanding customer deposits received, by month, from customers for 12 months ended December 31, 2005 with an update of June 30, 2006
- Invoices and payment dates for chemicals to treat sewage for 2003, 2004, 2005 and up through the most current date possible for 2006
- Utility bills applicable to WPC Sewer Company and the date invoices were paid for 2003, 2004, 2005 and up through the most current date possible for 2006
- List of all current salaries and/or wage rates for all employees of WPC Sewer Company and job descriptions for each position for the 12 months ended December 31, 2005 with an update of June 30, 2006
- Detailed timesheets for all WPC Sewer Company employees for 2005 and up through the most current date possible for 2006
- Current invoices and amounts for annual billings applicable to WPC Sewer Company for the following: property insurance, liability insurance, health insurance and workmen's compensation insurance
- Current invoices for grass cutting/grounds maintenance and equipment maintenance applicable to WPC Sewer Company for year 2004 and 2005 and up through the most current date possible for 2006
- Vehicle and equipment logs applicable to WPC Sewer Company for the 12 months ended December 31, 2005
- 12 month WPC Sewer Company billing register by month, by individual tariff items for 12 months ended December 31, 2005 updated as of June 30, 2006
- A copy of contracts for vendors that provide services to WPC Sewer Company
- Property, real estate, and corporate franchise tax receipts and dates paid for 2003 and 2004, and the assessment for property taxes that were filed for 2005, all as applicable to WPC Sewer Company
- Accumulated plant, depreciation reserves and current depreciation rates for WPC Sewer Company ending December 31, 2005
- Historical salvage and cost of removal amounts applicable to WPC Sewer Company for the last five years, if available, ending December 31, 2005
- A listing of any major capital investments made by WPC Sewer Company since December 31, 2005, as well as any made subsequent to that date or planned in the future through year-end 2006. Also provide the actual or projected total dollar value of each listed investment.
- A listing of any significant changes in ongoing expense levels incurred by WPC Sewer Company since December 31, 2005, as well any incurred or planned subsequent to that date through year-end 2006. Also provide the actual or projected total dollar value of each listed change in expense levels.

- A list and copy of any DNR violations for 2003, 2004 and 2005 applicable to WPC Sewer Company.

Also, please provide the following financial statements for the twelve-months ending June 30, 2006, on a total Company basis for WPC Sewer Company:

1. Balance Sheet, and
2. Income Statement.

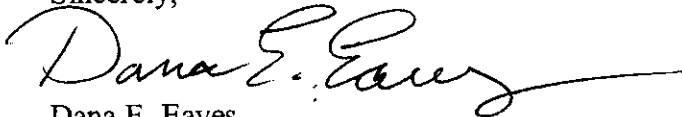
Also provide, in detail, including any supporting calculations, the following items for each issue as of June 30, 2006, for WPC Sewer Company short-term debt, long-term debt and preferred stock (if any):

1. Description of each issuance;
2. Issuance date and maturity date;
3. Principal amount originally issued and the amount outstanding; and
4. Interest rate and interest payment dates.

In reference to WPC Sewer Company short-term debt (debt with maturity of less than 12 months), please provide short-term debt balances for the twelve-months ended June 30, 2006, and an explanation of how the interest rates are determined for each loan. As an example, are the interest rates based upon equations such as one percentage point below prime, a commercial paper rate or negotiated between the parties at no predetermined rate? Please provide the average short-term debt interest rate paid by WPC Sewer Company for the twelve-month period ended June 30, 2006.

I request that the Company provide the requested information electronically when available and as it becomes available, as this would allow for more efficient preliminary review and analysis of data. At this time, I anticipate an onsite visit during October. The dates and length of this visit will be greatly influenced by the timing of the information provided by the Company. If you have any questions about this audit, please do not hesitate to contact me. I look forward to working with you and your staff during this process.

Sincerely,



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