

NEWMAN, COMLEY & RUTH P.C.

BRITTANY A. BARRIENTOS
ROBERT J. BRUNDAGE
EDWARD C. CLAUSEN
MARK W. COMLEY
JOSHUA L. HILL

ATTORNEYS AND COUNSELORS AT LAW
601 MONROE STREET, SUITE 301
P.O. BOX 537
JEFFERSON CITY, MO 65102-0537
TELEPHONE: (573) 634-2266
FACSIMILE: (573) 636-3306
www.ncrpc.com

CATHLEEN A. MARTIN
STEPHEN G. NEWMAN
JOHN A. RUTH
NICOLE L. SUBLETT
ALICIA EMBLEY TURNER

March 24, 2011

The Honorable Steven Reed
Secretary/General Counsel
Missouri Public Service Commission
P.O. Box 360
Jefferson City, MO 65102-0360

Re: Lake Region Water & Sewer Company
Case No. SA-2011-0174

Dear Judge Reed:

Please find enclosed for filing the following tariff sheets:

PSC MO No. 2, Second Revised Sheet No. 28, Replacing First Revised Sheet No. 28;
PSC MO No. 2, Original Sheet No. 3C; and
PSC MO No. 2, Original Sheet No. 5C.

These sheets are being filed to comply with the Commission's order in the referenced case and to describe the territory expansion approved and authorized therein. The tariffs reflect a 30-day effective date.

Would you please bring this filing to the attention of the appropriate commission personnel. Thank you.

Very truly yours,

NEWMAN, COMLEY & RUTH P.C.

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

Mark W. Comley
comleym@ncrpc.com

MWC:ab
Enclosure

cc: Office of Public Counsel
General Counsel's Office
John R. Summers