

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of the Application of)	
Lake Region Water & Sewer Company)	File No. WE-2011-0301
For an Extension of Time Within Which)	File No. SE-2011-0302
To File its 2010 Annual Report)	

**LAKE REGION WATER & SEWER COMPANY'S
RESPONSE TO STAFF RECOMMENDATION**

Comes now Lake Region Water &Sewer Company ("Lake Region" or "Company"), by and through counsel, and respectfully submits this response to the Staff Recommendation filed herein on April 4, 2011.

1. Lake Region has applied for an extension of time within which to file its 2010 Annual Report to July 31, 2011. Staff on the other hand recommends approval of a ninety day extension, up to and including July 15, 2011. Lake Region has sought the extension to a) allow its auditors sufficient time to complete their audit; and b) to give the Company time thereafter to prepare its Annual Report.

2. The rules of the Commission do not require audited numbers for the Annual Report. The rules of the Commission do not require amendment of an Annual Report after an audit is concluded. However, the Staff cannot deny that an audited Annual Report is useful to the Staff and is preferred.

3. Lake Region retains a small auditing firm from Columbia, Missouri for purposes of the annual audit and because of its work load completion of the Lake Region audit before July 15, 2011 will be very difficult. If the audit is not completed by that time, and the deadline to file is not extended, the Company will file an Annual Report but it will not be an audited report.

4. The Commission's records will confirm that for at least three previous years, if not longer, Lake Region has applied for an extension of time to file its Annual Report for these

same reasons. The Commission has historically granted the extension to July 31.

5. The Company submits that under these circumstances, and for good cause appearing, it is reasonable to extend the deadline to file the Company's 2010 Annual Report to July 31, 2011.

Respectfully submitted

/s/ Mark W. Comley

Mark W. Comley, Mo. Bar #28847
Newman, Comley & Ruth P.C.
601 Monroe Street, Suite 301
P.O. Box 537
Jefferson City, MO 65102-0537
(573) 634-2266 (voice)
(573) 636-3306 (facsimile)
comleym@ncrpc.com

Attorneys for Lake Region Water & Sewer
Company

Certificate of Service

I hereby certify that a true and correct copy of the above and foregoing document was sent via e-mail on this 7th day of April, 2011, to General Counsel's Office at gencounsel@psc.mo.gov; and Office of Public Counsel at opcservice@ded.mo.gov.

/s/ Mark W. Comley