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General Counsel

April 27, 2005

Rodger Owens
Whispering Hills Water System
P.O. Box 24
Wappapello, MO 63966

RE: 2004 Annual Report Deficiencies BMAR-2005-0626

Dear Mr. Owens:

I have reviewed the annual report form submitted to the Commission. As a result of my review I have identified several deficiencies:

1. Balance sheet, page 4 and page 5 are not in balance, please review, correct and resubmit these pages.
2. Please file future annual reports with correct registered company name; Whispering Hills Water System. The Commission's Data Center looks for exact name matches when filing documents, as there are many companies with similar names. If the Data Center is unable to locate an exact match, they may need to reject the filing.

I have provided the Commission's Data Center with a copy of this letter to be filed in conjunction with your annual report. Upon receipt of your response I will submit the corrections with your annual report filing. You may mail, fax or e-mail your corrections. Should you have any questions you may call me at (573) 526-6960, fax (573)-526-3484 or communicate via email at dana.eaves@psc.mo.gov.

The direct correspondence should be mailed to:

Dana Eaves
Utility Regulatory Auditor
Missouri Public Service Commission
200 Madison Street, Suite 440, P.O. Box 360
Jefferson City, MO 65102-0360

Respectfully,

A handwritten signature in red ink that reads "Dana Eaves".
Dana Eaves