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Staff Director

**Re:** Missouri Public Service Commission 2017 Annual Report Review

**Company Name:** Valley Woods Utility, Inc.

**Tracking Number:** BMAR-2018-1702 and BMAR-2018-1703

The initial review of this 2017 annual report has been completed and no errors or omissions were identified during this review. Therefore, this annual report has been accepted and placed on file with the Commission. This annual report was only reviewed for procedural errors and omissions and is not a financial statement attested to by the Commission.

While the Annual Report has been initially accepted by the Commission, further reviews are possible based upon the types of information provided. Should a subsequent review reveal deficiencies not previously identified, you will be notified of the deficiencies and any actions you are required to take.

**Reviewer:** Kimberly Bolin

**Date of Review:** May 11, 2018