

Memorandum

To: PSC Data Center
CC: Annual Report File 2008
From: Dana Eaves Auditing Dept.
Date: 5/19/2009
Re: **Whispering Hills Water System 2008 Annual Report, BMAR-2009-1853**

Thank you for submitting Whispering Hills Water System (the Company) 2008 Annual Report to the Missouri Public Service Commission. The initial review of your 2008 report has been completed and no errors or omissions were identified during this review. Therefore, the report has been accepted and filed with the Commission. This report was only reviewed for identifiable errors and omissions and is not a financial statement attestation by the Commission.

While the Company 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, the Company will be notified of the deficiencies and any actions required.

The above is for informational purposes only and **DOES NOT REQUIRE A COMPANY RESPONSE**. Please reference the following identification number when contacting the Missouri Public Service Commission concerning the Company's report: **BMAR-2009-1853**.

Staff contact: Dana Eaves, Utility Regulatory Auditor, Audit Department