

## Sarver, Ashley

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**From:** Sarver, Ashley  
**Sent:** Monday, April 23, 2018 3:20 PM  
**To:** eunice.mathes@yahoo.com  
**Cc:** Reinhart, Sandra  
**Subject:** Evergreen Lake Water Company\_BMAR-2018-0917\_Deficiency Notice2  
**Attachments:** Evergreen Lake Water Company\_Water\_Deficiency Notice.pdf

The Missouri Public Service Commission ("Commission") has received your response to its deficiency notice regarding the 2017 Annual Report of Evergreen Lake Water Company.

Commission Staff has reviewed your response and has determined it does not correctly address all original deficiencies previously emailed to you. In addition, Staff has identified new deficiencies which resulted from your resubmission. Therefore, an additional response to these deficiencies, on behalf of the Company, is required in order for your report to be considered compliant.

For your convenience, a copy of the original deficiency email has been attached which outlines the items that were previously required to be addressed. While items 2-6 were addressed, a response to item 1 has not been addressed or is inadequate. Since \$300 has been added to plant in service (W-5), then the use of internal labor or external labor amount must be capitalized for these additions. For example, on page 7 which recipients installed the new meters. Please move the amount spent for the labor to install the new meters to the Capitalized column (Column c).

In addition to the unresolved original deficiencies listed above, Staff has identified the following new deficiencies, which must also be addressed.

1. The amount of Total Assets on page 4, line 21, does not match the amount of Total Equity and Liabilities listed on page 5, line 21. These two (2) amounts must match. Please check the data provided and correct any errors.

A response for all deficient items is required in order to show your report as complete and remove it from deficiency status. Therefore, you must resubmit the Annual Report, in its entirety, which addresses the deficiencies that remain after your resubmission. Please include the referenced identification number below to ensure proper entry into the system. An updated Verification page attesting to the new/updated information is also required.

Since the original due date of April 19, 2018 has passed, the extended due date on which your resubmission is required to be provided is **May 3, 2018**. Your prompt attention to resolving this matter is appreciated.

The completed document/revision should be submitted electronically under EFIS (accessible from the Commission's Web page (<http://www.psc.mo.gov/>) or mailed to:

Data Center  
Missouri Public Service Commission  
200 Madison Street, Suite 100, Jefferson City, MO 65101  
(P.O. Box 360, Jefferson City, MO 65102-0360)

When contacting the Commission concerning your report, please reference the following identification number: **BMAR-2018-0917**.

Should you have any questions or need assistance in this process, please contact me.

**A COMPANY RESPONSE TO THE ABOVE DEFICIENCY(CIES) IS REQUIRED.**

Sincerely,

*Ashley Sarver*

Utility Regulatory Auditor IV  
Auditing Department  
Governor Office Building, Suite 440  
200 Madison Street  
Jefferson City, MO 65101  
Phone # 573-751-7439

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