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January 23, 2007

The Honorable Colleen M. Dale Secretary/Chief Regulatory Law Judge Missouri Public Service Commission P.O. Box 360 Jefferson City, MO 65102-0360

Re: Big Island Water & Sewer Company, Inc.

Case No. WA-2006-0480

Dear Judge Dale:

Enclosed for filing in the referenced matter please find the surrebuttal testimony of Rick Rusaw. Mr. Rusaw's affidavit will be late filed.

Would you please bring this filing to the attention of the appropriate Commission personnel.

Please contact me if you have any questions regarding this filing. Thank you.

Very truly yours,

NEWMAN, COMLEY & RUTH P.C.

By: /s/ Mark W. Comley

Mark W. Comley comleym@ncrpc.com

MWC:ab Enclosure

cc: Office of Public Counsel

General Counsel's Office

All intervenors

Charles E. McElyea

Reginald V. Golden