

From: [Majors, Keith](#)
To: ["Chris Krygier \(Chris.Krygier@LibertyUtilities.com\)"; "crystal.greene@libertyutilities.com"](#)
Cc: [Mankin, Suzie](#); [Reinhart, Sandra](#); [Hanneken, Lisa](#); [Vaught, Dianna](#); [Oligschlaeger, Mark](#); [Hernandez, Jennifer](#); [Busch, Jim](#)
Subject: Algonquin Water Resources of Missouri LLC d/b/a Liberty Water - 2012 Missouri PSC Annual Report - 20 Day Notice
Date: Tuesday, August 12, 2014 3:58:01 PM
Attachments: [image001.png](#)
[image002.png](#)

This email is to notify you that the Missouri Public Service Commission has not received your revised annual report as requested in the previous deficiency email sent to you on [8/1/14](#), therefore your response is considered **PAST DUE**.

As stated in that email, the Commission's rule 4 CSR 240-3.540 (3) and (9) states that a utility company which receives a notice of deficiency for the information provided in the annual report shall respond to that notice within **20 days**, or the utility company is subject to a **penalty of \$100 for each day** that it is late in filing its response to the deficiency.

I have tried to contact you regarding this deadline, but have not yet received your filed response. If you are in the process of sending the revision, have already done so or need assistance in the matter, please contact me so that I can notate the information in your file to prevent further action.

You must respond **immediately**, in order to prevent your file from being forwarded to our Staff Counsel's office. You **must resubmit** the annual report, in its entirety, with the appropriate changes and the reference number below for it to be properly entered into the system. An updated verification attesting to the new/updated information is also required.

When contacting the Commission concerning your report, please reference the following identification number: **[BMAR-2013-1854 \(WATER\)](#) and [BMAR-2013-1855 \(SEWER\)](#).**

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

Sincerely,

Keith Majors
Utility Regulatory Auditor
Missouri Public Service Commission
Fletcher Daniels State Office Building
Room G8
615 East 13th Street
Kansas City, MO 64106
Phone: 816-889-3509
Email: keith.majors@psc.mo.gov

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From: Majors, Keith
Sent: Friday, August 01, 2014 3:16 PM
To: Chris Krygier (Chris.Krygier@LibertyUtilities.com); crystal.greene@libertyutilities.com
Cc: Mankin, Suzie; Reinhart, Sandra; Hanneken, Lisa
Subject: Algonquin Water Resources of Missouri LLC d/b/a Liberty Water - 2012 Missouri PSC Annual Report Deficiency Notice

Mr. Krygier and Ms. Greene,

Concerning the email below sent today, please provide a revised 2012 Annual Report within **10**

calendar days, making the due date **8/11/2014**.

Keith Majors
Utility Regulatory Auditor
Missouri Public Service Commission
Fletcher Daniels State Office Building
Room G8
615 East 13th Street
Kansas City, MO 64106
Phone: 816-889-3509
Email: keith.majors@psc.mo.gov

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From: Majors, Keith
Sent: Friday, August 01, 2014 2:22 PM
To: Chris Krygier (Chris.Krygier@LibertyUtilities.com); crystal.greene@libertyutilities.com
Cc: Mankin, Suzie; Reinhart, Sandra; Hanneken, Lisa
Subject: Algonquin Water Resources of Missouri LLC d/b/a Liberty Water - 2012 Missouri PSC Annual Report Deficiency Notice

Mr. Krygier and Ms. Greene,

Thank you for submitting your revised 2012 Annual Report to the Missouri Public Service Commission. As a result of my review, I have identified the following item(s) that need to be corrected.

Your revised 2012 Annual Report dated 7/28/2014 has been submitted in EFIS. This revised annual report is still deficient as detailed below.

Items 1-6, and 8-15 from Staff's review dated July 8, 2014 have been sufficiently corrected. Items 7 and 8 are still deficient.

Items 7 and 8: The amounts of \$3,607 and \$5,296 were restored to Lines 47 and 49 on Page W-6a, but they should be in Column F, not Column E. For reference, see the revised 2012 Annual Report dated 10/9/2013.

New Item: Page S-4b, Cell O30. This amount should be in Cell O31, to match the account balance on S-5.

A response for this/these item(s) is required in order to show your report as complete and remove it from deficiency status.

You **must resubmit** the annual report, in its entirety, with the appropriate changes and the reference number below for it to be properly entered into the system. An updated verification attesting to the new/updated information is also required.

Your prompt attention to resolving this matter is appreciated. The Commission's rule 4 CSR 240-3.540 (3) and (9) states that a utility company which receives a notice of deficiency for the information provided in the annual report shall respond to that notice within **20 days**, or the utility company is subject to a **penalty of \$100** for each day that it is late in filing its response to the deficiency.

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-2013-1854 (WATER) and BMAR-2013-1855 (SEWER).

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,
Keith Majors
Utility Regulatory Auditor
Missouri Public Service Commission
Fletcher Daniels State Office Building
Room G8
615 East 13th Street
Kansas City, MO 64106
Phone: 816-889-3509
Email: keith.majors@psc.mo.gov

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From: Majors, Keith
Sent: Wednesday, July 30, 2014 10:44 AM
To: 'Crystal Greene'; Chris Krygier
Cc: Mankin, Suzie; Reinhart, Sandra; Hanneken, Lisa; Oligschlaeger, Mark; Vaught, Dianna; Hernandez, Jennifer; Busch, Jim
Subject: RE: Algonquin Water Resources of Missouri LLC d/b/a Liberty Water - 2012 Missouri PSC Annual Report Deficiency 20 Day Notice

Ms. Greene,
Please disregard the 20 day notice I sent today. MOPSC Staff has received your revised 2012 Annual Report and it is currently being reviewed.
Thank you,

Keith Majors
Utility Regulatory Auditor
Missouri Public Service Commission
Fletcher Daniels State Office Building
Room G8
615 East 13th Street
Kansas City, MO 64106
Phone: 816-889-3509
Email: keith.majors@psc.mo.gov

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From: Crystal Greene [<mailto:Crystal.Greene@libertyutilities.com>]
Sent: Wednesday, July 30, 2014 10:42 AM

To: Majors, Keith; Chris Krygier

Cc: Mankin, Suzie; Reinhart, Sandra; Hanneken, Lisa; Oligschlaeger, Mark; Vaught, Dianna; Hernandez, Jennifer; Busch, Jim

Subject: RE: Algonquin Water Resources of Missouri LLC d/b/a Liberty Water - 2012 Missouri PSC Annual Report Deficiency 20 Day Notice

Hello Mr Majors,

I re-submitted the report on 7/28/14. Please see the confirmation below. Let me know if you need me to re-submit the report again.

Best Regards,

Crystal Greene

Non Case Related Filing BMAR-2015-0042 - Message (HTML)

File Message

Delete Respond Quick Steps Move Tags Editing Zoom

From: efis.messenger@psc.mo.gov Sent: Mon 7/28/2014 8:50 PM

To: cherlyn.voss@psc.mo.gov; Crystal Greene; deborah.steck@psc.mo.gov; jan.dodson@psc.mo.gov; kay.finnell@psc.mo.gov; kim.happy@psc.mo.gov; laura.bloch@psc.mo.gov; lisa.hanneken@psc.mo.gov; lwdority@sprintmail.com; melissa.anderson@psc.mo.gov; sandra.reinhart@psc.mo.gov; tracy.otto@psc.mo.gov

Cc:

Subject: Non Case Related Filing BMAR-2015-0042

**** Please do not reply to EFIS Messenger. Replies to this computer generated e-mail are routed to an unmonitored mailbox. ****

Company Name(s): Liberty Utilities-(Sewer)

Type of Filing: Annual Report (MO PSC)

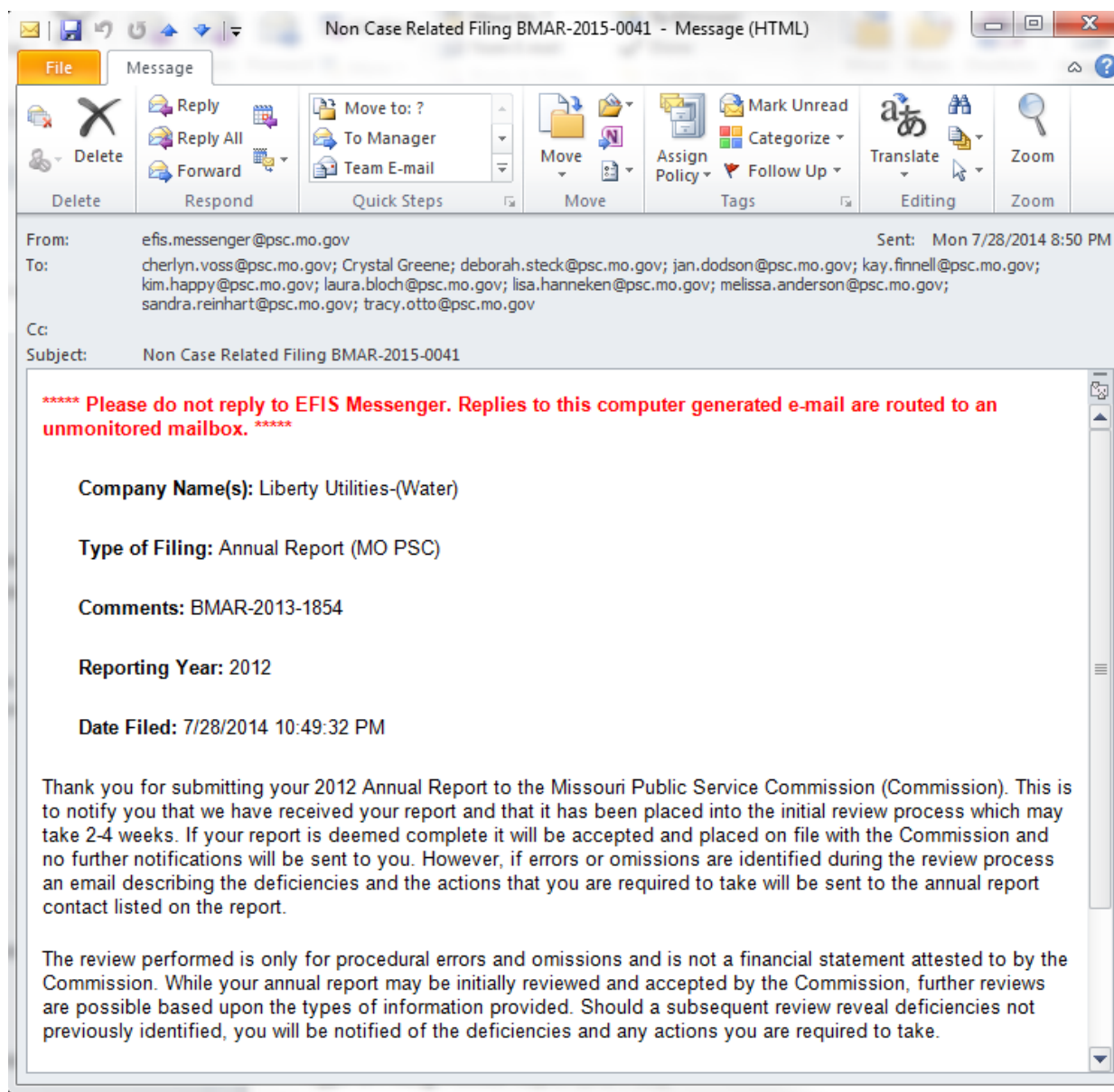
Comments: BMAR-2013-1855

Reporting Year: 2012

Date Filed: 7/28/2014 10:50:27 PM

Thank you for submitting your 2012 Annual Report to the Missouri Public Service Commission (Commission). This is to notify you that we have received your report and that it has been placed into the initial review process which may take 2-4 weeks. If your report is deemed complete it will be accepted and placed on file with the Commission and no further notifications will be sent to you. However, if errors or omissions are identified during the review process an email describing the deficiencies and the actions that you are required to take will be sent to the annual report contact listed on the report.

The review performed is only for procedural errors and omissions and is not a financial statement attested to by the Commission. While your annual report may be initially reviewed and 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.



Crystal Greene | [Liberty Utilities](#) | Accounting Manager
P: 623-298-3739 | F: 623-935-1020 | C: 623-208-2802 | E: Crystal.Greene@libertyutilities.com
12725 West Indian School Road, Suite D-101 Avondale, AZ 85392

From: Majors, Keith [<mailto:keith.majors@psc.mo.gov>]
Sent: Wednesday, July 30, 2014 7:45 AM
To: Chris Krygier; Crystal Greene
Cc: Mankin, Suzie; Reinhart, Sandra; Hanneken, Lisa; Oligschlaeger, Mark; Vaught, Dianna; Hernandez, Jennifer; Busch, Jim
Subject: Algonquin Water Resources of Missouri LLC d/b/a Liberty Water - 2012 Missouri PSC Annual Report Deficiency 20 Day Notice

Mr. Krygier and Ms. Greene,

This email is to notify you that the Missouri Public Service Commission has not received your revised annual report as requested in the previous deficiency email sent to you on [7/8/2014](#), therefore your response is considered **PAST DUE**.

As stated in that email, the Commission's rule 4 CSR 240-3.540 (3) and (9) states that a utility company which receives a notice of deficiency for the information provided in the annual report shall respond to that

notice within **20 days**, or the utility company is subject to a **penalty of \$100 for each day** that it is late in filing its response to the deficiency.

I have tried to contact you regarding this deadline, but have not yet received your filed response. If you are in the process of sending the revision, have already done so or need assistance in the matter, please contact me so that I can notate the information in your file to prevent further action.

You must respond **immediately**, in order to prevent your file from being forwarded to our Staff Counsel's office. You **must resubmit** the annual report, in its entirety, with the appropriate changes and the reference number below for it to be properly entered into the system. An updated verification attesting to the new/updated information is also required.

When contacting the Commission concerning your report, please reference the following identification number: **BMAR-2013-1854 (WATER) and BMAR-2013-1855 (SEWER)**.

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

Sincerely,

Keith Majors
Utility Regulatory Auditor
Missouri Public Service Commission
Fletcher Daniels State Office Building
Room G8
615 East 13th Street
Kansas City, MO 64106
Phone: 816-889-3509
Email: keith.majors@psc.mo.gov

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From: Majors, Keith
Sent: Tuesday, July 08, 2014 2:12 PM
To: christopher.krygier@libertyutilities.com; crystal.greene@libertyutilities.com
Cc: Mankin, Suzie; Reinhart, Sandra; Hanneken, Lisa
Subject: Algonquin Water Resources of Missouri LLC d/b/a Liberty Water - 2012 Missouri PSC Annual Report Deficiency

Mr. Krygier and Ms. Greene,

Thank you for submitting your revised 2012 Annual Report to the Missouri Public Service Commission. As a result of my review, I have identified the following item(s) that need to be corrected.

Your revised 2012 Annual Report dated 6/24/2014 has been submitted in EFIS. This revised annual report is still deficient as detailed below.

Items 6, 10, and the two new items from the e-mail dated June 23, 2014 have been corrected. Item 4 has been partially corrected.

The following items are still deficient:

Item 4:

1. Page W-5. Cell G40. This amount is listed on Page W-5 in Account 346 – Meters but is listed on Page

W-6a (Cell J40) in Account 348 – Hydrants. Because depreciation rates vary by account, the plant additions should be attributed to the correct accounts.

Page W-6a. The following deficiencies impact the depreciation expense calculation. While the total beginning plant balance of \$7,167,598.52 is correct, as noted below, some of the individual amounts have changed from the Annual Report dated 10/9/2013 to the Annual Report dated 6/24/14:

2. Cell E30. The amount in this cell in the Annual Report dated 10/9/2013 was \$843,142.21, the amount in the most current revised Annual Report dated 6/24/14 is \$843,144.89. This was not a deficiency in the last annual report review; the beginning balance should not be changing and the correct number should be in this cell.
3. Cell E34. The amount in this cell in the Annual Report dated 10/9/2013 was \$381,572.23, the amount in the most current revised Annual Report dated 6/24/14 is \$385,652.05. This was not a deficiency in the last annual report review; the beginning balance should not be changing and the correct number should be in this cell.
4. Cell E38. The amount in this cell in the Annual Report dated 10/9/2013 was \$215,011.15, the amount in the most current revised Annual Report dated 6/24/14 is \$285,778.63. This was not a deficiency in the last annual report review; the beginning balance should not be changing and the correct number should be in this cell.
5. Cell E39. The amount in this cell in the Annual Report dated 10/9/2013 was \$5,628.48, the amount in the most current revised Annual Report dated 6/24/14 is \$0. This was not a deficiency in the last annual report review; the beginning balance should not be changing and the correct number should be in this cell.
6. Cell E46. The amount in this cell in the Annual Report dated 10/9/2013 was \$66,096.39, the amount in the most current revised Annual Report dated 6/24/14 is \$70,638.18. This was not a deficiency in the last annual report review; the beginning balance should not be changing and the correct number should be in this cell.
7. Cell F47. The amount in this cell in the Annual Report dated 10/9/2013 was \$3,607, the amount in the most current revised Annual Report dated 6/24/14 is \$0. This was not a deficiency in the last annual report review; the beginning balance should not be changing and the correct number should be in this cell.
8. Cell F49. The amount in this cell in the Annual Report dated 10/9/2013 was \$5,296, the amount in the most current revised Annual Report dated 6/24/14 is \$0. This was not a deficiency in the last annual report review; the beginning balance should not be changing and the correct number should be in this cell.
9. Cell G9. The amount in this cell in the Annual Report dated 10/9/2013 was \$6,734, the amount in the most current revised Annual Report dated 6/24/14 is \$7,321.60. This was not a deficiency in the last annual report review; the beginning balance should not be changing and the correct number should be in this cell.
10. Cell G32. The amount in this cell in the Annual Report dated 10/9/2013 was \$588, the amount in the most current revised Annual Report dated 6/24/14 is \$0. This was not a deficiency in the last annual report review; the beginning balance should not be changing and the correct number should be in this cell.
11. Cell G39. The amount in this cell in the Annual Report dated 10/9/2013 was \$65,139, the amount in the most current revised Annual Report dated 6/24/14 is \$0. This was not a deficiency in the last annual report review; the beginning balance should not be changing and the correct number should be in this cell.
12. Cell G40. The amount in this cell in the Annual Report dated 10/9/2013 was \$22,794, the amount in the most current revised Annual Report dated 6/24/14 is \$23,073.32. This was not a deficiency in the last annual report review; the beginning balance should not be changing and the correct number should be in this cell.

13. [Excel] Column P. Several of the formulas in this column subtract amounts from the depreciation calculation. For example, Cell P10 reduces the depreciation calculation by \$301.34. For additions, a partial year of depreciation can be calculated based on the date the property was committed to utility use using a mid-year or mid-month convention, but it must be done consistently for all additions (see "Detailed Instructions" Tab, Cell A87). Some of the accounts that have adjustments (assumedly to adjust for a partial years' depreciation) do not have any additions or retirements during the year, for example Cell P38. The Annual Report dated 10/9/2013 did not have any of these adjustments.

New Items:

14. Page S-4a. Description for \$2,811.00 in Account 393 – Other General Equipment, is missing.
15. Page S-4b. Reference the approved depreciation rates, Case No. SR-2006-0426. The Liberty Water depreciation rate for Account 354 – Services to Customers, should be 2.00%. The Liberty Water depreciation rate for Account 355 – Flow Measuring Devices should be 3.3%.

A response for this/these item(s) is required in order to show your report as complete and remove it from deficiency status.

You **must resubmit** the annual report, in its entirety, with the appropriate changes and the reference number below for it to be properly entered into the system. An updated verification attesting to the new/updated information is also required.

Your prompt attention to resolving this matter is appreciated. The Commission's rule 4 CSR 240-3.540 (3) and (9) states that a utility company which receives a notice of deficiency for the information provided in the annual report shall respond to that notice within **20 days**, or the utility company is subject to a **penalty of \$100** for each day that it is late in filing its response to the deficiency.

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-2013-1854 (WATER) and BMAR-2013-1855 (SEWER)**.

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,

Keith Majors
Utility Regulatory Auditor
Missouri Public Service Commission
Fletcher Daniels State Office Building
Room G8
615 East 13th Street
Kansas City, MO 64106
Phone: 816-889-3509
Email: keith.majors@psc.mo.gov

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you are the intended recipient but do not wish to receive communications through this medium, please so advise the sender immediately.

From: Crystal Greene [<mailto:Crystal.Greene@libertyutilities.com>]
Sent: Tuesday, June 24, 2014 4:42 PM
To: Majors, Keith
Cc: Mankin, Suzie; Reinhart, Sandra; Hanneken, Lisa; Chris Krygier; Tom Krepitch; Greg Sorensen
Subject: RE: Algonquin Water Resources of Missouri LLC d/b/a Liberty Water - 2012 Missouri PSC Annual Report Deficiency
Importance: High

Mr Majors,

I corrected the deficiencies in the attached file as listed below in your email. I re-submitted the report for water and sewer into EFIS for Liberty Utilities. I will send a new signature page next day air to your office on Friday. Greg Sorensen (required signature for the report) is currently out of the office and won't return until Thursday.

Best Regards,

Crystal Greene | [Liberty Utilities](#) | Accounting Manager
P: 623-298-3739 | F: 623-935-1020 | C: 623-208-2802 | E: Crystal.Greene@libertyutilities.com
12725 West Indian School Road, Suite D-101 Avondale, AZ 85392

From: Majors, Keith [<mailto:keith.majors@psc.mo.gov>]
Sent: Monday, June 23, 2014 9:34 AM
To: Chris Krygier; Crystal Greene
Cc: Mankin, Suzie; Reinhart, Sandra; Hanneken, Lisa
Subject: Algonquin Water Resources of Missouri LLC d/b/a Liberty Water - 2012 Missouri PSC Annual Report Deficiency

Mr. Krygier and Ms. Greene,

This email is to notify you that the Missouri Public Service Commission has not received your 2012 Revised Annual Report as requested in the previous deficiency email sent to you on 10/4/2013; therefore, your response is considered **PAST DUE**.

As stated in that email, the Commission's rules 4 CSR 240-3.335 (3) (9) (Sewer) and 4 CSR 240-3.640 (3) (9) (Water) states that a utility company which receives a notice of deficiency for the information provided in the annual report shall respond to that notice within **20 days**, or the utility company is subject to a **penalty of \$100 for each day** that it is late in filing its response to the deficiency.

Your revised 2012 Annual Report dated 10/9/2013, emailed 10/11/2013, has been submitted in EFIS. This revised annual report is still deficient as detailed below.

Reference the attached email sent August 26, 2013. Items 1, 2, 3, 5, 7, 8, 9, and 11 of the original deficiencies stated in that email have been adequately addressed.

The following items are still deficient:

Item 4:

Page W-5: Column C, "Balance at Beginning of Year" is correct. The total amount of \$76,343 listed Column D, "Additions During the Year", matches the total amount of additions listed in the support page W-6a (total of Noel Water and Liberty Water additions on line 57 (\$1,644.02 + \$74,699.12). However, the accounts of plant additions on Page W-5 do not match the accounts of plant additions on Page W-6a. Because depreciation rates vary by account, the plant additions should be attributed to the correct accounts. The plant additions and accounts (if they are correct) on Page W-6a, should be listed in the appropriate account on Page W-5.

Page W-6: Column I ("i"), "Reserve Balance at Beginning of Year", is incorrect. The correct total amount of \$2,926,116.65 was listed correctly on the 6/11/13 version of the annual report. This amount was the correct ending balance of depreciation reserve at the end of the year on the 2011 Annual Report (dated 4/5/2013), Page W-6, Column N.

Page W-6a: The totals in Excel Columns U, V, and W should total the ending balance amount on the 2011 Annual Report (dated 4/5/2013) of \$2,926,116.65

Item 6:

Page W-9: Line 15, Column D on this page records the amount of additions during the year, listed as 95,122. This is the exact same number of additions listed on Page W-9, Line 15 of the 2011 Annual Report. If 95,122 is the correct amount of additions for 2012 as well, it should be added to the ending 2011 balance of 171,127.

Item 10:

Page S-4b: Column M, KMB Utility Depreciation Expense is incorrectly calculated. The formulas in this column are offset one cell vertically (for example, F13*K14, as opposed to F13*K13). This results in an incorrect annual depreciation expense calculation.

New Items:

Page S-4: Line 18. The beginning balance of \$143,366 was correct on the last version of the annual report. \$531.34 has been added since the last annual report submission. If this amount is plant that has been added, it should be included in current year additions.

Page S-5: Column i, Reserve Balance at Beginning of Year, does not match the Ending Reserve Balance at the end of the year on the 2011 Annual Report (dated 4/5/2013, Page S-5, Column n. The beginning balance of the current year should match the ending balance of the prior year. These balances were correct on the last submission of the 2012 Annual Report.

You must submit an amended report correcting all of the deficiencies listed above. An updated verification page, attesting to the new/updated information, is also required. You can either send the revised report, in its entirety, through standard mail to the MPSC Data Center @ P.O. Box 360, Jefferson City, MO, 65102 or email the revised annual report to me and I will forward it to the Data Center to be submitted into EFIS.

You must respond **immediately**, in order to prevent your file from being forwarded to our Staff Counsel's office. You **must resubmit** the annual report, in its entirety, with the appropriate changes and the reference numbers below for it to be properly entered into the system.

When contacting the Commission concerning your report, please reference the following identification numbers: **BMAR-2013-1854 (WATER) and BMAR-2013-1855 (SEWER)**.

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

Sincerely,

Keith Majors
Utility Regulatory Auditor
Missouri Public Service Commission
Fletcher Daniels State Office Building
Room G8
615 East 13th Street
Kansas City, MO 64106
Phone: 816-889-3509
Email: keith.majors@psc.mo.gov

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