ROBERT K. ANGSTEAD ROBERT J. BRUNDAGE MARK W. COMLEY LANETTE R. GOOCH CATHLEEN A. MARTIN MARTIN A. MILLER STEPHEN G. NEWMAN JOHN A. RUTH ALICIA EMBLEY TURNER

## NEWMAN, COMLEY & RUTH

PROFESSIONAL CORPORATION ATTORNEYS AND COUNSELORS AT LAW MONROE BLUFF EXECUTIVE CENTER 601 MONROE STREET, SUITE 301 P.O. BOX 537 JEFFERSON CITY, MO 65102-0537 www.ncrpc.com

October 27, 2006

TELEPHONE: (573) 634-2266 FACSIMILE: (573) 636-3306

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 Direct Testimony of William A. Hughes, Barbara Brunk, Michael T. McDuffey and David G. Krehbiel.

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