

*Law Offices of*  
**MCMURRAY MONFORT & LUERSEN**  
*Attorneys and Counselors At Law*  
*An Association of Independent Attorneys*

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NEWPORT, KENTUCKY 41071  
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RECEIVED  
JAN 4 2007  
PUBLIC SERVICE  
COMMISSION

SCOTT D. McMURRAY  
ROBERT D. MONFORT  
JAMES J. LUERSEN

*Of Counsel:*  
HAROLD A. LUERSEN

January 2, 2007

Public Service Commission  
211 Sower Blvd.  
PO Box 615  
Frankfort, Kentucky 40602-0615  
Attn: Beth O'Donnell

In Re: Case No. 2006-00166  
Proman Property Management/Brett Cade  
South Hills Subdivision Sewer Plant

Dear Ms. O'Donnell,

An irrevocable letter of credit in the amount of \$10,000.00 from the Bank of Kentucky was submitted with the initial application in the above referenced case. It was later substituted with another letter of credit from Heritage Bank. Could you please return the original Bank of Kentucky letter of credit to the above address so that my client can get access to his certificate of deposit.

Very truly yours,



JAMES J. LUERSEN

JJL/tln

C

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Dear Ms. O'Donnell,

Enclosed herewith please find revised journal entry to correctly record the asset acquisition in accordance with your letter of December 21<sup>st</sup>, 2006. If anything else is needed, please do not hesitate to contact me.

Very truly yours,



JAMES J. LUERSEN

JJL/tln  
Enclosure

Sewer Treatment Plant Transfer Journal Entry

|   | <u>Debit</u> | <u>Credit</u> |
|---|--------------|---------------|
| Utility Plant in Service                            | \$35,500.00  |               |
| Plant Acquisition Adjustment                        | \$11,500.00  |               |
| Accumulated depreciation                            |              | \$35,000.00   |
| Long term debt payable to<br>Schlueter Building Co. |              | \$12,000.00   |

Pro Man Property Management, LLC.

By Brett Coda