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Vice Chairman

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Commissioner

February 21, 2014

J. Christopher Hopgood, Esq.  
Dorsey, Gray, Norment & Hopgood  
318 Second Street  
Henderson, KY 42420

Re: Henderson County Water District  
Case No. 2013-00154

Dear Mr. Hopgood:

We received your letter of February 10, 2014, regarding the information Henderson County Water District is required to provide pursuant to the November 14, 2013 Commission Order entered in Case No. 2013-00154.

Henderson County Water District is requesting an additional 30 days to provide the information required in ordering paragraph 7 of the November 14, 2013 Order. Ordering paragraph 7 states:

Within 90 days of the date of this Order, Henderson District shall revise its internal controls to establish a work order system that complies with the Uniform System of Accounts and that clearly shows the source or sources of all costs related to the construction and retirement of utility plant in service and shall file with the Commission a copy of these revised controls and evidence of its Board of Commissioners' formal adoption of such procedures.

Your letter indicates that Henderson County Water District employees implemented a new inventory system that is working in conjunction with the work order system. The Henderson County Water District Board of Commissioners has not yet approved the Capitalization, Construction, and Retirement of Utility Plant Asset policy. The Board of Commissioners requested that the Henderson County Water District employees strengthen the policy and return to the Board of Commissioners with the policy at the February 2014 Board meeting.

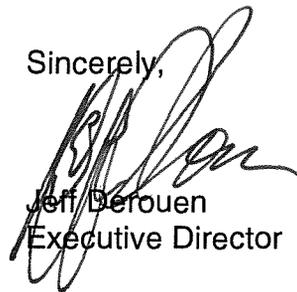
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Ordering paragraph 11 of the November 14, 2013 Order delegates authority to the Executive Director to grant reasonable extensions of time to file required documents upon a showing of good cause.

Henderson County Water District has presented good cause for a 30 day extension. No later than March 14, 2014, Henderson County Water District shall comply with ordering paragraph 7 of the November 14, 2013 Order.

Any questions should be directed to Ann Ramser, Staff Attorney, at (502) 782-2585.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff Berouen", is written over the typed name and title.

Jeff Berouen  
Executive Director

ALR/kar

cc: Parties of Record