

November 15, 2007

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PUBLIC SERVICE COMMISSION

Ms. Beth O'Donnell Kentucky Public Service Commission 211 Sower Boulevard Frankfort, Kentucky 40602-0615

RE: Case Number 2007-00480 Little Cowan Water Improvements Project Letcher County Water and Sewer District Letcher County, Kentucky

Dear Ms. O'Donnell,

Please find transmitted herewith two copies of the plans and specifications for the above referenced project. These are identical to the documents approved by the Kentucky Division of Water.

Should you have any questions or comments concerning this transmittal, please do not hesitate to contact us. We may be reached at 859-278-5412.

Sincerely, Bell Engineering

Steph Coudid

Stephen Caudill Project Manager

cc: Mr. Greg Pridemore, LCWSD Mr. Randy Jones, Rubin & Hays