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David L. Armstrong
Chairman

James W. Gardner
Vice Chairman

April 13, 2012

PARTIES OF RECORD

Re: Case No. 2011-00349
Investigation of the Failure of Woodland Acres Utilities, LLC to File Required Reports

Attached is a copy of the memorandum which is being filed in the record of the above-referenced case. If you have any comments you would like to make regarding the contents of the memorandum, please do so within five days of receipt of this letter. If you have any questions, please contact Jeb Pinney, Staff Attorney, at 502-564-3940, Extension 427.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff Derouen".

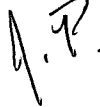
Jeff Derouen
Executive Director

JP/kar
Attachment

INTRA-AGENCY MEMORANDUM

KENTUCKY PUBLIC SERVICE COMMISSION

TO: Case File No. 2011-00349
Investigation of the Failure of Woodland Acres Utilities, LLC to File
Required Reports

FROM: J.E.B. Pinney 

DATE: 4/13/12

Attached to this memorandum is an email from Richard Paulmann, an accountant engaged by Woodland Acres Utilities, LLC ("Woodland Acres"), responding to an email from Jerry Wuetcher, an attorney for the Kentucky Public Service Commission. Mr. Wuetcher inquired as to whether the accounting firm for which Mr. Paulmann works was preparing Woodland Acres' annual reports to file with the Commission. Mr. Paulmann indicated in his email that his firm was no longer engaged to prepare the reports.

Attachment

From: Richard Paulmann [<mailto:Richardp@williamhollister.com>]
Sent: Thursday, April 05, 2012 4:09 PM
To: Wuetcher, Jerry (PSC)
Subject: RE: Woodland Acres Utilities

He decided the cost was to high so our firm is not preparing the forms.

Thank you,

Richard Paulmann, CPA, MBA

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Mr. Paulmann:

Please advise by responding to this e-mail message whether your accounting firm is still representing Mr. Joe Murphy and will be preparing any PSC Annual Reports for his company, Woodland Acres Utilities. Your e-mail message of 4/3/2012 to Mr. Jeff Cline left open the possibility that your firm may still be preparing Woodland Acres Utilities' Annual Report for the Calendar year ending 12/31/2011.

Thank you for your assistance in this matter.

Gerald E. Wuetcher
Executive Advisor/Attorney
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