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**Public Service Commission**  
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David L. Armstrong  
Chairman

James Gardner  
Vice-Chairman

John W. Clay  
Commissioner

July 24, 2008

Philip Back  
Letcher County Water & Sewer  
P.O. Box 827  
Whitesburg, KY 41858

Honorable W. Randall Jones  
Rubin & Hays  
Kentucky Home Trust Building  
450 South Third Street  
Louisville, KY 40202

RE: Letcher County Water & Sewer  
Case No. 2008-00273  
Filing Deficiencies

Gentlemen:

The Commission staff has reviewed Letcher County Water & Sewer's application in the above case. The filing is rejected for the reasons set forth below:

Filing deficiencies pursuant to 807 KAR 5:001:

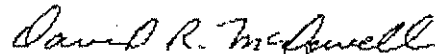
- (1) Section 11(2)(c) – If property to be acquired, maps and plans of property
- (2) Section 9(2)(c) – A full description of the proposed location, route, or routes of the new construction or extension, including a description of the manner in which same will be constructed, and also the names of all public utilities, corporations, or persons with whom the proposed new construction or extension is likely to compete.
- (3) Section 9(2)(d) – Three (3) maps to suitable scale (preferably not more than two (2) miles per inch) showing the location or route of the proposed new construction or extension, as well as the location to scale of any like facilities owned by others located anywhere within the map area with adequate identification as to the ownership of such other facilities.
- (4) Section 6(4) Mortgages: Date of Execution; Name of Mortgagor; Name of Mortgagee or Trustee; Amount of Indebtedness Secured; Sinking Fund Provisions – Should cover the period ending not more than 90 days prior to date on which application was filed.

- (5) Section 6(5) Bonds: Amount Authorized; Amount Issued; Name of Utility Who Issued; Description of Each Class Issued; Date of Issue; Date of Maturity; How Secured; Interest Paid in Last Fiscal Year - Should cover the period ending not more than 90 days prior to date on which application was filed.
- (6) Section 6(7) Other Indebtedness: Description of Each Class; How Secured; Description of Any Assumption of Indebtedness by Outside Party (i.e. any transfer) - Should cover the period ending not more than 90 days prior to date on which application was filed.
- (7) Section 6(9) Detailed Income State and balance sheet - Should cover the period ending not more than 90 days prior to date on which application was filed.

The statutory time period in which the Commission must process this case will not commence until the above-mentioned information is filed with the Commission. If your filing contains a proposed effective date, the rejection of your filing for reasons of deficiencies voids the proposed effective date. When you file the required information to correct the deficiencies you may refile your proposed tariff with a new proposed effective date that is at least 30 days from the date you file the required information. You are requested to file 10 copies of this information within 15 days of date of this letter.

In all future correspondence or filings connected with this case, please reference the above case number. If you need further assistance, please contact my staff at 502-564-3940.

Sincerely,



David R. McDowell  
Divisions of Filings

DM/rs