Rubin & Hays

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CHARLES S. MUSSON W. RANDALL JONES CHRISTIAN L. JUCKETT

April 14, 2011

RECEIVED

APR 18 2011

Mr. Jeff Derouen, Executive Director Public Service Commission P.O. Box 615 Frankfort, Kentucky 40602 PUBLIC SERVICE COMMISSION

Re: Lake Village Water Association, Inc. PSC Case No. 2010-00430

Dear Mr. Derouen:

Please be advised that because of changing financial market conditions, the securities proposed to be issued by the Lake Village Water Association, Inc., in the above referenced case were NOT issued.

Thank you for your assistance and if you need any additional information or documentation, please let us know.

Sincerely,

Rubin & Hays

WRJ:jlm Enclosures W. Randall Jones