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April 3, 2014

Jeff Derouen, Executive Director  
Kentucky Public Service Commission  
211 Sower Blvd  
P.O. Box 615  
Frankfort, KY 40602

Re: U.S. 60 Water District  
Case No. 2014-00101  
Filing Deficiencies

Dear Mr. Derouen:

The detailed estimates in accordance with USOA for the property to be constructed are as follow:

- 330. Water tower: \$1,580,619
- 331. Transmission & distribution lines: \$119,381
- 303. Donated land: \$2,295

Yours truly,

MATHIS, RIGGS, PRATHER & RATLIFF, P.S.C.

By:   
Donald T. Prather

DTP/pm