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December 15, 2006

Jim Tolliver
Letcher County Water and Sewer District, Sewer Division
P. O. Box 827
Whitesburg, KY 41858

RE: Case No 2006-00535
Filing Deficiencies

The Commission staff has reviewed your application in the above case. This filing is rejected for the reasons set forth below.

1. Filing deficiencies pursuant to 807 KAR 5:001:

807 KAR 5:001: Section 11(1)(a) Description of applicant's property.

807 KAR 5:001: Section 11(1)(a) Statement of original cost of applicant's property and the cost to the applicant, if different.

807 KAR 5:001: Section 11(1)(b) If Bonds or Notes or Other Indebtedness is proposed: Description of the amount(s).

807 KAR 5:001: Section 11(1)(b) If Bonds or Notes or Other Indebtedness is proposed: Full description of all terms

807 KAR 5:001: Section 11(1)(b) If Bonds or Notes or Other Indebtedness is proposed: Interest rate(s)

807 KAR 5:001: Section 11(1)(b) If Bonds or Notes or Other Indebtedness is proposed: Whether the debt is to be secured and if so a description of how it's secured.

807 KAR 5:001: Section 11(1)(d) If proceeds are for property acquisition, give a full description thereof. Supply any contracts.

807 KAR 5:001: Section 11(2)(b) Copies of all deeds or mortgages. If previously filed, state case number.

807 KAR 5:001: Section 11(2)(c) If property to be acquired: Detailed estimates by USOA account number.

807 KAR 5:001: Section 11(2)(c) If property to be acquired: Maps and plans of property.

807 KAR 5:001: Section 6(4) Mortgages: Amount of Indebtedness Secured

807 KAR 5:001: Section 6(4) Mortgages: Date of Execution

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- 807 KAR 5:001: Section 6(4) Mortgages: Name of Mortgagee or Trustee
- 807 KAR 5:001: Section 6(4) Mortgages: Name of Mortgagor
- 807 KAR 5:001: Section 6(4) Mortgages: Sinking Fund Provisions
- 807 KAR 5:001: Section 6(5) Bonds: Amount Authorized
- 807 KAR 5:001: Section 6(5) Bonds: Amount Issued
- 807 KAR 5:001: Section 6(5) Bonds: Date of Issue
- 807 KAR 5:001: Section 6(5) Bonds: Date of Maturity
- 807 KAR 5:001: Section 6(5) Bonds: Description of Each Class Issued
- 807 KAR 5:001: Section 6(5) Bonds: How Secured
- 807 KAR 5:001: Section 6(5) Bonds: Interest Paid in Last Fiscal Year
- 807 KAR 5:001: Section 6(5) Bonds: Name of Utility Who Issued
- 807 KAR 5:001: Section 6(7) Other Indebtedness: Description of Any Assumption of Indebtedness by Outside Party (i.e., any transfer)
- 807 KAR 5:001: Section 6(7) Other Indebtedness: Description of Each Class
- 807 KAR 5:001: Section 6(7) Other Indebtedness: How Secured
- 807 KAR 5:001: Section 6(7) Other Indebtedness: Interest Paid in Last Fiscal Yr.
- 807 KAR 5:001: Section 6(9) Detailed income statement and balance sheet.

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 that 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 this letter. If you need further assistance, please contact Dennis Jones at 502/564-3940 ext. 232.

Sincerely,



Mike Burford
Director Division of Filings

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