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February 20, 2007

Mr. William A. Tanner  
Superintendent, West McCracken County Water District  
8020 Ogden Landing Road  
West Paducah, Kentucky 42086

RE: Case No. 2006-00542  
West McCracken County Water District

Dear Mr. Tanner:

This letter serves as a follow-up to a telephone conversation between you and Commission Staff on February 19, 2007. The conversation concerned certain deficiencies that remain with West McCracken County Water District's application for approval of a proposed increase in rates for water service, to increase non-recurring charges and for related revisions to its tariffs.

Among the matters discussed, Commission Staff advised that the notice mailed to your customers failed to satisfy the language of the applicable regulations. You stated that you were aware of the correct language to be used and that you would make the corrected notification. Commission Staff also discussed issues involving paragraph 18 of your application. The discussion included the need to supply the Commission with additional information regarding the potential debt to be incurred to purchase radio read meters noted in that paragraph. In the alternative, you discussed the possibility that the district would fund the radio read meters through its use of otherwise unused depreciation. This alternative funding method was also noted in your paragraph 18.

Should you have questions concerning this matter, please contact James Rice at 502-564-3940.

Sincerely,

A handwritten signature in black ink that reads "Michael F. Burford".

Michael F. Burford  
Director Division of Filings

Enclosure  
/mb