## OF THE STATE OF MISSOURI

In the Matter of U.S. Water Company for an	)	
Extension of Time to File its 2004 Annual Report.	)	Case No. WE-2005-0368

## ORDER GRANTING EXTENSION OF TIME TO FILE ANNUAL REPORT

Issue Date: August 9, 2005 Effective Date: August 9, 2005

On May 2, 2005, the Missouri Public Service Commission issued an Order granting U.S. Water Company's request to file its 2004 Annual Report out of time. The Commission directed the company to file its report by July 14, 2005.

On July 19, 2005, the company sought additional time in which to file its annual report stating that it is in the process of completing the report. The company also filed a supplement to its request, further explaining that the company's CPA had a personal emergency that required him to be out of town for eight days and that he did not make finishing the annual report a priority. Although the company initially requested an additional 60 days in which to file its annual report, it states in its supplement that it will file the report by August 15, 2005.

The Staff of the Commission filed a response to the company's request on August 8. Staff stated that it investigated the matter and found that the company's failure to timely file its report was inadvertent, due to the failure of the company's accounting firm to appreciate the importance of a timely filing and of the consequences to the company for filing the report late. Staff has no objection to the Commission granting the company additional time to file its annual report.

Commission rule 4 CSR 240-2.050(3)(B) states that:

When an act is required or allowed to be done by order or rule of the commission at or within a specified time, the commission, at its discretion, may, after the expiration of the specified period, permit the act to be done where the failure to act was the result of excusable neglect.

The Commission has reviewed the company's pleadings and Staff's report and finds that the company's failure to timely file its annual report is the result of excusable neglect.

The Commission will therefore grant the requested relief.

## IT IS THEREFORE ORDERED:

- That U.S. Water Company is granted an extension of time, until August 15,
   2005, to file its 2004 Annual Report.
- 2. That U.S. Water Company shall not initiate any action before the Commission prior to filing its 2004 Annual Report.
- 3. That U.S. Water Company shall file a notice in this case informing the Commission that its 2004 Annual Report has been filed.
  - 4. That U.S. Water Company shall attach this Order to its 2004 Annual Report.
  - 5. That this order shall become effective on August 9, 2005.

BY THE COMMISSION

(SEAL)

Colleen M. Dale Secretary

Kennard L. Jones, Regulatory Law Judge, by delegation of authority pursuant to Section 386.240, RSMo 2000.

Dated at Jefferson City, Missouri, on this 9th day of August, 2005.