

STARK & COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

November 13, 2006

Secretary of the
Missouri Public Service Commission
200 Madison Street
Jefferson City, Missouri 65101

Re: Central Rivers Wastewater Utility, Inc.
Ref. # BMAR-07-0009

Dear Sir:

As the "outside" accountant for Central Rivers Wastewater Utility, Inc. (Central Rivers), the company has requested that I respond to Roberta Grissum's 11/6/06 letter to Mark Geisinger, President of Central Rivers.

The \$1,079.00 discrepancy between the 2 reports is entirely made up of late payment charges that should have been segregated on the 2005 Annual Report. Therefore, please consider this letter to amend such Report inasmuch as Page S-2, line 3 should have been \$47,104 and line 14 should have been \$1,079, with all other figures remaining as originally filed.

I hope that this resolves the reconciliation problem. Please feel free to call or write me with any questions or comments.

Sincerely,

John H. Stark, E.A.