

Memorandum

To: PSC Data Center
CC: Annual Report File 2008
From: Dana Eaves, Auditor – MoPSC Auditing Department
Date: 3/5/2009
Re: **Peaceful Valley Service Company, 2008 Annual Report, BMAR-2009-0169(w) & BMAR-2009-0170(s)**

This is an update on the Staff's deficiency filed on 2/9/2009. Lisa Hanneken from the Staff met with the Company and the Company's accountant on February 18, 2009 to resolve the deficiency. The accountant indicated that corrections would be submitted but would need additional time to comply. The Company does have a pending rate case and the deficiency will be satisfied before the conclusion of the rate case.

Staff contact: Dana Eaves, Utility Regulatory Auditor, Audit Department