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James Verhulst  
Peaceful Valley Service Company  
1545 Lakeshore Drive  
Owensville, MO 65066  
RE: 2008 Annual Report Deficiencies BMAR-2009-0169 & BMAR-2009-0170

Dear Mr. Verhulst:

I have reviewed the 2008 Mo PSC Annual Report (AR) submitted to the Commission. As a result of my review I have some questions relating to water utility plant in service as it is reported on pages W-5 and W-6:

1. Does the Company maintain Continuous Property Records (CPR's) for the water utility plant service reported in the AR? If so, please provide a copy for the Staff to review by the best means possible. If not, please contact me at your earliest convenience to discuss the reporting of plant and depreciation reserve balances.

I have provided the Commission's Data Center with a copy of this letter to be filed in conjunction with your annual report. Please provide your response within 20 days. Upon receipt of your response I will submit the corrections with your annual report filing. You may mail or e-mail your corrections directly to the address below. Should you have any question you may call me at (573)-526-6960 or via email at [dana.eaves@psc.mo.gov](mailto:dana.eaves@psc.mo.gov).

The direct correspondence should be mailed to:

Dana Eaves  
Utility Regulatory Auditor  
Missouri Public Service Commission  
P.O. Box 360  
Jefferson City, MO 65102-0360

Sincerely,

*Dana Eaves*

Dana Eaves