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June 24, 2014

Jeff Derouen  
Executive Director  
Public Service Commission  
211 Sower Blvd.  
Frankfort, KY 40601

Re: Northern Kentucky Water District

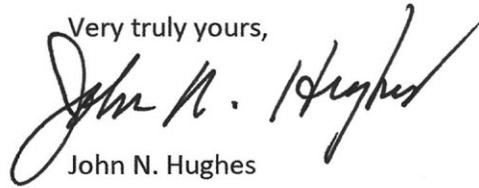
Case No. 2014-00171

Dear Mr. Derouen:

Northern Kentucky Water District (NKWD) submits its responses to the deficiency letter of June 23, 2014.

1. The cost to operate the water main after the relining should include depreciation cost only. Because of the relining, no O&M costs are anticipated for the foreseeable future.

Very truly yours,

A handwritten signature in black ink that reads "John N. Hughes". The signature is written in a cursive style with a large, sweeping initial "J".

John N. Hughes

Attorney for NKWD