



Steven L. Beshear
Governor

Leonard K. Peters
Secretary
Energy and Environment Cabinet

Commonwealth of Kentucky
Public Service Commission
211 Sower Blvd.
P.O. Box 615
Frankfort, Kentucky 40602-0615
Telephone: (502) 564-3940
Fax: (502) 564-3460
psc.ky.gov

David L. Armstrong
Chairman

James W. Gardner
Vice Chairman

Charles R. Borders
Commissioner

February 2, 2011

John N. Hughes
124 West Todd Street
Frankfort, Kentucky 40601

Re: Water Service Corporation of Kentucky
Petition for Confidential Treatment received 1/24/11
PSC Reference – Case No. 2010-00476

Dear Mr. Hughes:

The Public Service Commission has received the Petition for Confidential Treatment you filed on January 24, 2011 on behalf of Water Service Corporation of Kentucky, ("WSCK") to protect certain information filed with the Commission as confidential pursuant to Section 7 of 807 KAR 5:001 and KRS 61.870. The information you seek to have treated as confidential is identified as information contained in WSCK's Independent Auditor's Report, Exhibit 11 of its Application. The information is more particularly described as containing detailed financial information regarding WSCK and its parent Utilities, Inc.

Your justification for having the Commission handle this material as confidential is that the public disclosure of the information would compromise WSCK's competitive position in the industry and result in an unfair commercial advantage to its competitors, and also states trade secrets would be compromised.

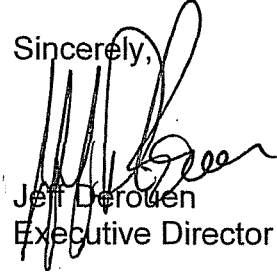
Based on a review of the information and pursuant to KRS 61.878 and 807 KAR 5:001, Section 7, the Commission has determined that WSCK has failed to demonstrate that the information requested to be made confidential meets the exemptions to the Open Records Act, and therefore fails to meet the criteria for confidential protection. Therefore, the Commission **DENIES** confidential protection for WSCK's Independent Auditor's Report, Exhibit 11 of its Application.

The information denied confidentiality will be withheld from public inspection for 20 days from the date of this letter. If you disagree with the Commission's decision, you may

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seek rehearing with the Commission within 20 days of the date of this letter under the provisions of KRS 278.400

Sincerely,



Jeff DeRouen
Executive Director

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cc: Parties of Record