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Honorable Lindsey W. Ingram, III

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Commonwealth of Kentucky
Public Service Commission

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October 13, 2008

David L. Armstrong Chairman

James Gardner Vice-Chairman

John W. Clay Commissioner

RE: Case No. 2008-00440 Kentucky-American Water Company aka Kentucky American Water (Accounting Deferral)

This letter is to acknowledge receipt of initial filing in the above case. The filing was date-stamped received October 9, 2008 and has been assigned Case No. 2008-00440. In all future correspondence or filings in connection with this case, please reference the above case number.

If you need further assistance, please contact my staff at (502) 564-3940.

Sincerely,

Stephanie Stumbo Executive Director



