

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF KENTUCKY-)	
AMERICAN WATER COMPANY FOR AN)	CASE NO.
ADJUSTMENT OF RATES, APPROVAL OF)	2026-00094
SYSTEM IMPROVEMENT PROGRAM, AND)	
TARIFF CHANGES)	

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION
TO KENTUCKY-AMERICAN WATER COMPANY

Kentucky-American Water Company (Kentucky-American), pursuant to 807 KAR 5:001, shall file with the Commission an electronic version of the following information. The information requested is due on June 26, 2026. The Commission directs Kentucky-American to the Commission's July 22, 2021, Order in Case No. 2020-00085¹ regarding filings with the Commission. Electronic documents shall be in portable document format (PDF), shall be searchable, and shall be appropriately bookmarked.

Each response shall include the question to which the response is made and shall include the name of the witness responsible for responding to the questions related to the information provided. Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or the person supervising the preparation of the response on behalf of the entity that the

¹ Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19* (Ky. PSC July 22, 2021), Order (in which the Commission ordered that for case filings made on and after March 16, 2020, filers are NOT required to file the original physical copies of the filings required by 807 KAR 5:001, Section 8).

response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Kentucky-American shall make timely amendment to any prior response if Kentucky-American obtains information that indicates the response was incorrect or incomplete when made or, though correct or complete when made, is now incorrect or incomplete in any material respect.

For any request to which Kentucky-American fails or refuses to furnish all or part of the requested information, Kentucky-American shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied and scanned material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations. When filing a paper containing personal information, Kentucky-American shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

1. Refer to the Direct Testimony of Charles Rea (Rea Direct Testimony), page 11. Explain why the model uses 120 months of monthly data and the basis behind the decision to use that number of data points in the model.

2. Refer to the Rea Direct Testimony, page 12.

- a. Explain why statistical modeling was only performed for the residential and commercial classes.

b. Explain how this methodology compares to prior Kentucky-American rate cases.

3. Refer to the Rea Direct Testimony, page 12, lines 3-8. Explain how the indicator variable values were determined in the model.

4. Refer to the Rea Direct Testimony, page 12, lines 9-11. Provide and explain the monthly indicator variables.

5. Refer to the Rea Direct Testimony, page 8-9. Refer also to Rea Direct Testimony, Table 1, page 13. The Residential Covid-19 Impact variable did not yield a significant t-statistic value. Explain why the Covid-19 Impact variable was still used in the linear regression analysis to determine residential usage per customer (UPC).

6. Refer to the Rea Direct Testimony, Table 1 and Table 2, page 13. Explain the relevance of the “Declining Use Trend” variable in the analysis of the residential and commercial UPC.

7. Refer to the Rea Direct Testimony, page 15, Chart 1. Explain the significant increase in residential UPC from 2024 to 2025.

8. Refer to the Rea Direct Testimony, page 17, lines 15-16.

a. Identify the Miscellaneous class within Kentucky-American’s filed tariff.

b. Provide the current customer count for the Miscellaneous class.

c. Explain why no customer growth is assumed for the Miscellaneous class and the basis behind that assumption.

9. Refer to the Rea Direct Testimony, page 18. Provide more explanation on how the proposed cost-of-service study (COSS) takes into consideration the following:

a. The actual usage behaviors of city of Livingston's (Livingston) customers.

b. The actual usage behaviors of Black Mountain Utilities District's (Black Mountain District) customers.

c. The actual usage behaviors of Water Service Company's Bell and Hickman county customers.

10. Refer to the Rea Direct Testimony, page 18, lines 5-9. Refer also to Case No. 2026-00097.² As of the date of this data request, the Commission has not provided a decision on the acquisition of Black Mountain District by Kentucky-American. In the case of denial, explain how it would impact the proposed COSS and rate design proposal.

11. Refer to the Rea Direct Testimony, page 18, lines 12-13.

a. Explain whether Livingston's usage data was the only acquired or yet to be acquired water system to be normalized for the forecasted test year.

b. Provide the year in which the Livingston customer count and usage data represents.

12. Refer to the Rea Direct Testimony, page 18, lines 14-15. Explain why more recent information was not acquired from Black Mountain District for the development of Kentucky-American's proposed COSS.

13. Refer to the Rea Direct Testimony, page 18, lines 16-18. Provide the year in which the Water Service Kentucky customer count and usage data represents.

² Case No. 2026-00097, *Electronic Joint Application of Black Mountain Utility District and Kentucky-American Water Company for the Transfer of Control and Assets* (filed Apr. 20, 2026), Application.

14. Refer to the Rea Direct Testimony, page 19, line 12. The sentence appears to be incomplete. Provide the complete determination of miscellaneous revenues for insufficient funds, reconnection, and new account set up.

15. Refer to the Rea Direct Testimony, page 33, lines 3-4. Confirm that the content of the “Capacity Factor” tab is the same as the “Usage Statistics” tab in Exhibit 36.

16. Refer to the Rea Direct Testimony, pages 34-35. Explain what differentiates the public and private fire service classes.

17. Refer to the Rea Direct Testimony, pages 33-36. Refer also to Case No. 2025-00122,³ Application, Exhibit 36.

a. Explain how the treatment of the public and private fire class impact the proposed COSS compared to the COSS of Kentucky-American’s most recent rate case.

b. Explain how the decision was made to treat the public and private fire classes differently in preparation of the proposed COSS compared to the preparation of the previous COSS.

18. Refer to the Rea Direct Testimony, page 37. Provide more explanation on how the firefighting demand was determined. Explain in more detail how the firefighting demands were split between private and public fire customer groups.

³ Case No. 2025-00122, *Electronic Application of Kentucky-American Water Company for an Adjustment of Rates* (filed May 16, 2025), Application, Exhibit 36.

19. Refer to the Rea Direct Testimony, page 39. Regarding wholesale water rates, provide a high-level comparative table containing rates of similar water utilities in Kentucky. Explain how Kentucky-American's wholesale water rates compare.

20. Refer to the Application, Exhibits 2 and 7.

a. Under the Bell and Hickman Counties section of Exhibit 7, the Fire Protection service lists an Ambleside Private Fire Surcharge that does not appear on the proposed tariff. Explain and reconcile the discrepancy.

b. Exhibit 7 states a 4" monthly service charge of \$539.90. Exhibit 2 states a 4" monthly service charge of \$539.30. Explain and reconcile the discrepancy.

21. Refer to the Application, Exhibits 1 and 7. Exhibit 7 states a present consumption charge per 50 gallons for the Miscellaneous class of \$0.27946. Exhibit 1 states a present consumption charge per 50 gallons for the Miscellaneous class of \$0.32946. Explain and reconcile the discrepancy.

22. Refer to the Application, Exhibit 36. Refer also to the Application in Case No. 2025-00122,⁴ Exhibit 36. Identify and explain in detail the differences in methodology between the two COSSs.

23. Refer to the Application, Exhibit 36. Provide a table displaying the current and proposed Rate of Returns for each customer class.

24. Refer to the Application, Exhibit 36, "Usage Statistics" tab. Refer also to the Application in Case No. 2025-00122, Exhibit 36.⁵

⁴ Case No. 2025-00122, May 16, 2025 Application, Exhibit 36.

⁵ Case No. 2025-00122, May 16, 2025 Application, Exhibit 36.

- a. Identify the origin and explain the System Load Factor values in column C.
- b. Explain why the System Load Factor value of 0.7181 did not significantly change from the value used in Case No. 2025-00122.⁶
- c. Explain how the Max Day and Max Hour capacity factors were determined for each customer class.
- d. Explain whether Kentucky-American used AMI data from its Kentucky customer base, Livingston, Black Mountain District, and Water Service Corporation of Kentucky to develop customer class allocators based on usage. If not, identify the data source used for each customer class and explain why that data source was selected.

25. Refer to the Direct Testimony of William A. Lewis (Lewis Direct Testimony) page 36, lines 19-21. Provide the actual costs to provide and maintain fire hydrants in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible.

26. Refer to the Lewis Direct Testimony page 37, lines 13-17. Identify any instance where a municipality declined entering into an acquisition agreement with Kentucky-American due to the cost of the hydrant fees.

27. Refer to the Lewis Direct Testimony pages 39-46. Provide a chart for the 38 additional full-time employees (from 168 to 206) which shows the position names, the respective position roles, the number of positions that will be added for each role, the

⁶ Case No. 2025-00122, May 16, 2025 Application, Exhibit 36.

current status of those positions, and explain how many of these new employees relate to the three new acquisitions.

28. Refer to the Application, Exhibit 37, Schedule B-5.2. Confirm that Kentucky-American did not perform a Lead-Lag Study to present in this proceeding. If confirmed, explain why Kentucky-American chose not to perform a Lead-Lag Study in this proceeding.

29. Refer to the Application, Exhibit 37, Schedule B-2.1, page 3. Refer also to the Application in Case No. 2025-00122, Exhibit 37, Schedule B-2.1, page 3.

a. Explain the drivers of the approximate \$54 million increase in Kentucky-American's 13-Month-Average plant in service for Transmission and Distribution plant in the forecasted test year.

b. Explain the drivers of the approximate \$7 million increase in Kentucky-American's 13-Month-Average plant in service for Source of Supply and Pumping Plant in the forecasted test year.

30. Refer to the Application, Exhibit 37, Schedule B-3, and the Direct Testimony of John Watkins.

a. Explain how Kentucky-American forecasted the Accumulated Depreciation for the assets associated with the following acquisitions:

- (1) City of Livingston
- (2) Black Mountain District
- (3) Water Service Corporation of Kentucky

b. For each acquired system or proposed system to be acquired included in Kentucky-American's rate base, explain how Kentucky-American determined

the plant in service costs included in rate base. In the response, state whether Kentucky-American used original cost, accumulated depreciation, and resulting net book value for each acquired system. If Kentucky-American used a different ratemaking value, explain the basis for that value and provide supporting calculations in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible.

31. Refer to the Direct Testimony of Robert Prendergast (Prendergast Direct Testimony), page 7, line 4. Non-union wage increases are projected at 3.89 percent for January 2027, based on a three-year average of merit increases from 2024 to 2026.

a. Explain the actual merit increase percentages for each of those three years and explain how the 3.89 percent compares to the merit increases applied in Case No. 2025-00122.⁷

b. Explain if 3.89 percent is within the range Kentucky-American budgeted for 2027.

32. Refer to Kentucky-American's Response to Commission Staff's First Request for Information (Staff's First Request), Item 1, "KAWC 2026 Rate Case – Exhibits (25, 26, 37) Revenue WP Support" Spreadsheet at the "Ind-OWU Usage" Tab at line 45, where Kentucky-American states that the Contract with the City of Midway ends May 30, 2026. Explain whether Kentucky-American has renewed its contract with the City of Midway.

33. Refer to Prendergast Direct Testimony, pages 7-9. Explain how Kentucky-American calculates employee payroll that gets capitalized for construction projects versus everyday Operating & Maintenance (O&M) expense.

⁷ Case No. 2025-00122, Dec. 16, 2025 final Order.

34. Refer to Prendergast Direct Testimony, pages 12-14. Provide the most recent Willis Towers Watson actuarial valuation reports used to calculate the annual service costs and non-service costs for both the Pension and OPEB plans.

35. Refer to Prendergast Direct Testimony, pages 15-16, Power and Chemical Expenses. Explain how Kentucky-American projected these costs for the three acquisitions.

36. Refer to Prendergast Direct Testimony, pages 19-21. Kentucky-American changed the allocation basis for General Liability, Excess Liability, and Pollution insurance from payroll-cost-based to customer-count-based beginning with 2026 premium renewals. Provide the dollar impact of this allocation change on Kentucky-American's insurance expense in the test year and explain if this change increases or decreases Kentucky-American's share relative to other American Water affiliates.

37. Refer to Prendergast Direct Testimony, pages 26-27, Transportation Expense. Explain the variables considered and the methodology used to arrive at the 2 percent increase to Transportation Expense.

38. Refer to the Direct Testimony of John Watkins, page 26-27.

a. Explain if the currently authorized composite rates are still representative of the actual remaining service lives of the expanded asset base.

b. Provide when Kentucky-American anticipates filing its next depreciation study.

39. Refer to the Direct Testimony of Linda Schlessman (Schlessman Direct Testimony), pages 3-5. Provide a comparison showing the difference between Kentucky-

American's forecasted property tax expense utilizing the new methodology in this case as opposed to prior methodologies utilized in prior rate cases.

40. Refer to Schlessman Direct Testimony, pages 3-5. Explain the 3 percent factor applied to the property tax rate-to-assessment ratio and how it is calculated.

41. Refer to the Direct Testimony of Jeffery Newcomb (Newcomb Direct Testimony), pages 3-6.

a. Explain what specific features of the proposed System Improvement Program (SIP) rider mechanism are different from the Qualified Infrastructure Program (QIP) that was terminated and how those features will prevent the same 'inconsistent use' and 'excess frequency of rate cases' that led to the QIP's termination in Case No. 2025-00122.⁸

b. Provide a table comparing and contrasting the QIP and SIP rider mechanisms.

42. Refer to the Newcomb Direct Testimony, page 10. Provide the workpapers for Figure JN-1 in Excel spreadsheet format with all columns, rows, and formulas unprotected and fully accessible.

43. Refer to the Newcomb Direct Testimony, pages 14-18. Explain what process exists to prevent Kentucky-American from adding new asset categories to the SIP over time.

44. Refer to the Newcomb Direct Testimony, pages 14-18. Explain whether Kentucky-American is willing to commit to a stay-out period if the Commission approves the SIP.

⁸ Case No. 2025-00122, Dec. 16, 2025 final Order.

45. Refer to the Newcomb Direct Testimony, Exhibit JN-1. Provide the exhibit in Excel spreadsheet format with all columns, rows, and formulas unprotected and fully accessible.

46. Refer to the Direct Testimony of Joseph Weiss (Weiss Direct Testimony), Exhibit JSW-2, Table 3. Explain how these costs are allocated to Kentucky-American and provide the calculations in Excel spreadsheet format Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible.

47. Refer to the Direct Testimony of Ann E. Bulkley (Bulkley Direct Testimony), page 12. Provide the ten-year Treasury bond yield, by month, for the calendar year 2025 and all available months in 2026.

48. Refer to the Bulkley Direct Testimony, Section IV, Capital Market Conditions.

a. Refer to pages 12-13 which state that the Federal Reserve is well positioned to rely on incoming economic data to determine the extent and timing of any additional changes in the federal funds rate. If applicable, provide an update to this discussion based on the April 2026 Federal Open Market Committee (FOMC) meeting.

b. Provide updates to this discussion as new information regarding changes in capital market conditions becomes available throughout the course of this proceeding.

49. Refer to the Bulkley Direct Testimony, page 19. Provide examples of possible transformative transactions that would exclude a company from the proxy group.

50. Refer to the Bulkley Direct Testimony, page 19. Explain whether any additional screening criteria were considered for the natural gas distribution companies in the proxy group in addition to the screening criteria used for the water companies.

51. Refer to the Bulkley Direct Testimony, page 19, specifically the discussion regarding excluding American Water Works Company, Inc. (AWK) and Essential Utilities from the proxy group. Explain what, if any, considerations were considered due to Kentucky-American's prior and current acquisitions when determining the recommended return on equity.

52. Refer to the Bulkley Direct Testimony, page 23. Provide the correct reference source in Line 9.

53. Refer to the Bulkley Direct Testimony, page 23, Figure 4. Provide an update to Figure 4 including electric companies in the comparison.

54. Refer to the Bulkley Direct Testimony, page 33. Explain how the expected market return calculated using the constant growth Discounted Cash Flow model that was used to estimate the market risk premium compares to analyst expectations of the expected market return.

55. Refer to the Bulkley Direct Testimony, page 39 and Exhibit AEB-8. Explain how Kentucky-American's proposed SIP rider mechanism compares to the infrastructure replacement recovery mechanisms shown in Exhibit AEB-8 with regard to impacts to the company's risk profile.

56. Refer to the Bulkley Direct Testimony, generally.

a. Provide Exhibits AEB-1 through AEB-9 in Excel spreadsheet format with all columns, rows, and formulas unprotected and fully accessible.

b. Provide each of the Value Line Investment Survey company profile sheets supporting the return on equity analyses.

57. Refer to Kentucky-American's Response to Commission Staff's First Request for Information (Staff's First Request), Item 36.

a. Provide the balance of unamortized Rate Case Expense from Case No. 2025-00122 and explain whether any of this balance is included in Kentucky-American's calculation of Regulatory Expense in this proceeding.

b. Explain why Kentucky-American chose a two-year amortization period considering that the Commission denied the same request in the last rate case's final Order.

58. Refer to the Direct Testimony of John Magner (Magner Direct Testimony), Exhibits JM-1 through JM-3. Refer also to the Application, Exhibit 37, Schedule B. Explain how Kentucky-American's capital spend forecast in the test year is reflected in Kentucky-American's rate base.

59. Refer to Kentucky-American's Response to Staff's First Request, Item 1, "KAWC 2026 Rate Case – Exhibit 37 Schedules B1 – B8," "Sch B-1" Tab at line 89. Refer also to Kentucky-American's Response to Staff's First Request, Item 1, "KAWC 2026 Rate Case – Exhibit 37 Schedules B1 – B8," "Linkin" Tab at Line 281. Explain why Kentucky-American did not include Construction Work in Progress (CWIP) in its rate base calculation for the test year when it forecasted a \$31,490,852 13-month-average CWIP balance in the forecasted test period.

60. Refer to Kentucky-American's response to Staff's First Request, Item 1, "KAWC 2026 Rate Case - Building Maintenance & Services Exhibit" Spreadsheet at the

“Workpaper 2” tab. Explain the basis for Additional Security Expense beginning in 2024. In the response, explain whether Kentucky-American anticipates the level of Additional Security Expense to continue decreasing, considering the actual amounts for 2025 were approximately 55 percent of those in 2024.

61. Refer to Kentucky-American’s response to Staff’s First Request, Item 1, “KAWC 2026 Rate Case – Contract Services Exhibit” at the “Forecast” tab. Provide the calculation for the Acquisition Adjustments value shown in Line No. 1 in the amount of \$440,853.

62. Refer to Kentucky-American’s response to Staff’s First Request, Item 1, “KAWC 2026 Rate Case – Customer Accounting Exhibit” at the “Workpaper” tab. Provide the calculation for the Acquisition Adjustments value shown in Line No. 1 in the amount of \$132,310.

63. Refer to Kentucky-American’s response to Staff’s First Request, Item 1, “KAWC 2026 Rate Case – Employee Related Expense Exhibit” at the “Forecast” tab. Refer also to the “Link In” tab. Explain the basis for forecasting Employee Related Expenses using 2025 actual expense, considering the 2025 actual expense was over 200 percent of 2024 actual expense.

64. Refer to Kentucky-American’s response to Staff’s First Request, Item 1, “KAWC 2026 Rate Case – IOTG Exhibit” at the “Workpaper 2” tab. Explain how the Projected Annual Increase percentages were calculated for the years 2027 through 2030.

65. Refer to Kentucky-American’s response to Staff’s First Request, Item 1, “KAWC 2026 Rate Case – Maintenance Supplies & Services Exhibit” at the “Workpaper” tab.

a. Provide the calculation for the Acquisition Adjustments value in the amount of \$271,731.

b. Explain the One-Time/Non-recurring Adjustment in the amount of \$25,000 and explain why it is included rather than removed.

66. Refer to Kentucky-American's response to Staff's First Request, Item 1, "KAWC 2026 Rate Case – Miscellaneous Expense Exhibit" at the "Workpaper" tab. Provide the calculation for the Acquisition Adjustments value in the amount of \$84,348.

67. Refer to Kentucky-American's response to Staff's First Request, Item 1, "KAWC 2026 Rate Case – Office Supplies Exhibit" at the "Workpaper" tab. Provide the calculation for the Acquisition Adjustments value shown in Line No. 1 in the amount of \$140,325.

68. Refer to Kentucky-American's response to Staff's First Request, Item 1, "KAWC 2026 Rate Case – Rents Exhibit" at the "Workpaper" tab. Provide the calculation for the Acquisition Adjustments value shown in Line No. 1 in the amount of \$21,755.

69. Refer to Kentucky-American's response to Staff's First Request, Item 1, "KAWC 2026 Rate Case – Uncollectibles Expense Exhibit" at the "Workpaper" tab. Confirm there is a typographical error in lines 12 and 17. If confirmed, explain whether and, if so, how the adjustment amount would change.

70. Refer to Kentucky-American's response to Staff's First Request, Item 1, "KAWC 2026 Rate Case – Support Services Exhibit" at the "Workpaper 1 – Summary" tab. To the extent not already provided, provide the workpapers listed under Adjustment References in Excel spreadsheet format with all columns, rows, and formulas unprotected and fully accessible.

71. [REDACTED]

a. [REDACTED]

b. [REDACTED]

72. [REDACTED]

73. Refer to Kentucky-American's response to Staff's First Request, Item 37. When Kentucky-American files its Base Period Update, provide an update to this schedule including the months April 2026 through August 2026. Consider this an ongoing request.

74. Refer to the Application, Exhibit 37, Schedule A. Refer also to Case No. 2025-00122, Application, Exhibit 37, Schedule A. Provide a schedule comparing the revenue requirement components approved or filed in Case No. 2025-00122 to the revenue requirement components proposed in this case, including O&M expense, depreciation expense, other taxes, income taxes, and rate base. For each component with a material increase or decrease, explain the primary drivers of the change. In particular, explain why O&M expenses increased at a higher percentage than

depreciation expense and rate base, and identify the amount of the O&M increase attributable to each acquisition included in this filing.

75. Refer to the Bulkley Direct Testimony, page 7. Kentucky-American proposes a return on equity (ROE) of 10.75 percent. Compare Kentucky-American's proposed ROE in this case to the ROE authorized in Case No. 2025-00122,⁹ and explain why Kentucky-American believes the proposed ROE is reasonable in light of the Commission's findings in Case No. 2025-00122.

76. Refer to Exhibit 37, Schedule J. Explain the basis for the 8.50 percent return used for Preferred Stock. In the response, explain whether this is the same return used in Case No. 2025-00122, whether Kentucky-American considered updating the value for this proceeding, and provide all supporting calculations and source documents.

77. Refer to Exhibit 37, Schedule J, including the "Sch J WPs" worksheet. Explain the basis for the fixed interest rates used for short-term debt, including the source of the rates and how Kentucky-American determined the rates for forecasted months. Provide the supporting workpapers in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible.

78. Refer to the Application, Exhibits 7 and 37, Schedule M. Refer also to Case No. 2025-00122, Application, Exhibit 37. Kentucky-American's meter charge revenue of \$46,452,639 in the present case appears to increase from \$38,905,183 in Case No. 2025-00122. Confirm whether these amounts are accurate. If confirmed, explain the drivers of the revenue increase and explain how Kentucky-American evaluated the affordability

⁹ Case No. 2025-00122, Dec. 16, 2025 final Order.

impact on residential customers if at all, given that the meter charge is a fixed charge that does not vary based on customer usage.



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DATED **JUN 10 2026**

cc: Parties of Record

Case No. 2026-00094

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