
S T O L L

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300 WEST VINE STREET | SUITE 2100 | LEXINGTON, KENTUCKY 40507-1801
(859) 231-3000 PHONE | (859) 253-1093 FAX | WWW.SKPCOM

LINDSEY INGRAM III
859-231-3982
ingram3@skp.com

February 25, 2005

Via Hand Delivery

Mr. Dennis Brent Kirtley
Tariff Review Branch Manager
Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40601

RE: Kentucky-American Water Company

Dear Mr. Kirtley:

This is to acknowledge and thank you for your letter of February 22, 2005.

The first request in your letter was for an explanation of your observation that Kentucky-American's proposed rates for Tri-Village and Elk Lake Shores were rounded to two and three decimal places in Sheets 50.1 and 50.2 filed with Kentucky-American's Notice of the implementation of its requested rates on December 1, 2004, and that Exhibit No. 3 to the Application has those rates rounded to five decimal places.

In Exhibit No. 3 to the Application filed in the rate case, rates for Tri-Village and Elk Lake Shores were rounded to five decimal places for mathematical comparison purposes only. In Exhibit No. 2 attached to the Application, the actual proposed tariffs, the rates for Tri-Village and Elk Lake Shores were rounded to two and three decimal places and are the rates at which the customers in those areas are being billed.

The second observation in your letter is that Sheet 58.1 filed with Kentucky-American's Notice of rates effective December 1, 2004, shows the tariff for Collection of Delinquent Bill to be \$33.00. Your observation of this error is appreciated and it was an oversight on our part. The Collection of Delinquent Bill should have been \$23.00, the charge that existed prior to the filing of Kentucky-American's Application.

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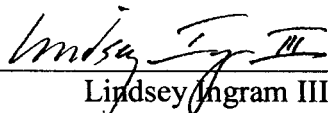
Mr. Dennis Brent Kirtley
February 25, 2005
Page 2

I have this day filed an Amended Notice with the corrected tariff.

I appreciate your bringing this matter to my attention and hope that it has been satisfactorily resolved.

Very truly yours,

STOLL, KEENON & PARK, LLP

By 
Lindsey Ingram III

/s/

cc: Via U.S. Mail

Gregory D. Stumbo, Esq.
David Edward Spenard, Esq.
Office of the Attorney General
1024 Capital Center Drive, Suite 200
Frankfort, Kentucky 40601

Leslye M. Bowman, Esq.
David J. Barberie, Esq.
Lexington-Fayette Urban County Government
Department of Law
200 East Main Street
Lexington, Kentucky 40507

Joe F. Childers, Esq.
201 W. Short Street, Suite 310
Lexington, Kentucky 40507

Foster Ockerman, Jr., Esq.
Martin, Ockerman & Brabant LLP
200 North Upper Street
Lexington, Kentucky 40507