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

LINDSEY W. INGRAM, JR.
859-231-3033
ingramjr@skp.com

October 17, 2001

Mr. Aaron Greenwell
Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40601

RE: Kentucky-American Water Company – Deferrals

Dear Aaron:

This will confirm our conversation and arrangements for a staff conference at 1:30 p.m. on Thursday, October 25, 2001, to discuss Kentucky-American's request for the authorization of the establishment of regulatory assets as set forth in my letter to Tom Dorman dated September 6, 2001.

I look forward to meeting with you and discussing this matter in some detail.

Very truly yours,

STOLL, KEENON & PARK, LLP

By _____
Lindsey Ingram, Jr.

/s/
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Mr. Aaron Greenwell
October 17, 2001
Page 2

bcc: Roy W. Mundy II
Nick O. Rowe
Herbert A. Miller, Jr., Esq.
Michael A. Miller

S T O L L | K E E N O N | & | P A R K | L L P

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LINDSEY W. INGRAM, JR.
859-231-3033
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December 12, 2003

Via Hand Delivery

Mr. Thomas Dorman
Executive Director
Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40601

RE: Kentucky-American Water Company - Deferrals

Dear Tom:

Enclosed you will find the original and eight (8) copies of the Application for Approval of Kentucky-American Water Company For Approval of Accounting Accruals for filing.

Thank you.

Very truly yours,

STOLL, KEENON & PARK, LLP

By _____



Lindsey Ingram, Jr.

/sl

Encs.

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Mr. Thomas Dorman
December 12, 2003
Page 2

bcc w/enc.: Roy W. Mundy II
Michael A. Miller