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January 8, 2009

***HAND DELIVERED AND ELECTRONICALLY FILED***

Jeff Derouen  
Executive Director  
Public Service Commission  
211 Sower Boulevard  
Frankfort, KY 40601

Re: Case No. 2008-00427

Dear Mr. Derouen:

Enclosed please find Kentucky American Water's Responses to: (1) the Commission Staff's Second Set of Information Requests; (2) the LFUCG's First Set of Information Requests; and (3) the CAC's First Set of Information Requests. Please note that the documents that are responsive to Items 12 and 58 of the Commission Staff's Second Set of Information Requests and Item 17 of the LFUCG's First Set of Information Requests are the subject of a Petition for Confidential Treatment that will be filed today. Therefore, in accordance with Ordering Paragraph 4(f) of the Commission's October 30, 2008 Order, please be advised that those documents are not included in the electronic filing of these responses. Rather, they will be submitted under seal along with the Petition for Confidential Treatment. Finally, in compliance with Ordering Paragraph 4(f) of the Commission's October 30, 2008 Order, I certify that the electronically filed documents are a true representation of the original paper documents that will be hand-delivered to the Commission.

Very truly yours,

Stoll Keenon Ogden PLLC

Lindsey W. Ingram III

Enclosures