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March 9, 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 the information required by KRS 278.192(2)(b) reporting the actual results for the months of the base period that were estimated in Kentucky American Water October 31, 2008 Application and supporting materials.

I have also enclosed other information that supports and/or relates to revisions to the case: (1) a description of various revisions to the revenue requirement in this case; (2) updated exhibits to Michael A. Miller's direct testimony; (3) updated responses to Items 126, 127 and 129 of the Attorney General's First Information Request and Item 28 of the Commission Staff's First Information Request; and (4) a revised cost of service study.


Please note that even though the revisions to the revenue requirement result in a revenue requirement that is slightly larger than the revenue requirement set forth in Kentucky American Water's October 31, 2008 Application and supporting materials, the Company is not requesting or seeking an increase in rates that would in any way exceed the revenue requirement of \$18,494,634 set forth in its Application.

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.

Jeff Derouen
March 9, 2009
Page 2

Very truly yours,

Stoll Keenon Ogden PLLC

A handwritten signature in blue ink that reads "Lindsey W. Ingram III". The signature is written in a cursive style with a prominent flourish at the end.

Lindsey W. Ingram III

Enclosures