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December 23, 2008

***HAND DELIVERED AND ELECTRONICALLY FILED***

Stephanie L. Stumbo  
Executive Director  
Public Service Commission  
211 Sower Boulevard  
Frankfort, KY 40601

Re: Case No. 2008-00427

Dear Ms. Stumbo:

Enclosed please find Kentucky American Water's Supplemental Response to Item 18 of the Commission Staff's First Request for Information. In accordance 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