

**Kentucky-American Water Company**  
**Case No. 2010-00036**  
**Exhibit RCS-3**  
**Copies of KAWC's Confidential Responses to Data Requests**  
**Referenced in the Direct Testimony and Schedules of**  
**Ralph C. Smith**

<b>Data Request</b>	<b>Subject</b>	<b>Confidential</b>	<b>No. of Pages</b>	<b>Page No.</b>
AG 1-181	Recommendations from the Company's Auditors regarding Change of Income Tax Accounting for Repairs and Maintenance Method	Yes	5	2 - 6
AG 2-129	Engagement Letter for Auditors	Yes	10	7 - 16
AG 2-123	Impacts of Change of Income Tax Accounting for Repairs and Maintenance Method	Yes	2	17 - 18
	Total Pages Including this Page		18	

**PAGES 2-18 ARE  
CONFIDENTIAL AND  
HAVE BEEN REDACTED**